



Commissioner for Children and Young People
Western Australia



**Annual
Report
2016-17**

Contents

Letter to Parliament	1
From the Commissioner	2
2016—17 Snapshot	4
WA children and young people	5
About us	6
Our vision	6
Our values	6
What we do	6
Our guiding principles	6
Our approach	6
The Commissioner for Children and Young People	7
Independence	7
The Commissioner's Corporate Executive	8
Ambassadors for Children and Young People	9
Agency performance	10
Agency performance	11
1. Promoting the rights, voices and contributions of children and young people	11
2. Monitoring and advocacy to strengthen the wellbeing of all WA children and young people	17
3. Prioritising the needs of disadvantaged and vulnerable children and young people	23
Significant issues impacting the agency	27
Disclosures and legal compliance	28
Financial statements	33
Detailed Key Performance Indicators information	67
Good governance	71
Ministerial directives	71
Other financial disclosures	71
Governance disclosures	72
Other legal requirements	72
Government policy requirements	74

Reading the Annual Report

This Annual Report can be accessed in several different formats.

Online

This Annual Report is available as a PDF download from ccyp.wa.gov.au as a full report or can be viewed in its individual sections:

- From the Commissioner (Executive summary)
- 2016–17 snapshot
- About us
- Agency performance
- Significant issues impacting the agency
- Disclosures and legal compliance, including financial statements.

Hyperlinks are included throughout the report and are [highlighted in blue and underlined](#). A children's version of this annual report, [Face to Face](#), is available online.

Hard copy

Printed copies of the report can be viewed at the:

Commissioner for Children and Young People
Ground floor, 1 Alvan Street, SUBIACO WA

Telephone: (08) 6213 2297
Country freecall: 1800 072 444
Email: info@ccyp.wa.gov.au
Web: www.ccyp.wa.gov.au

State Library of Western Australia

Alexander Library Building, Perth Cultural Centre, NORTHBRIDGE WA

Alternative formats

On request, large print or copies of this Annual Report in an alternative format can be obtained from the Commissioner for Children and Young People.

Recognising Aboriginal and Torres Strait Islander people

The Commissioner for Children and Young People acknowledges the unique contribution of Aboriginal people's culture and heritage to Western Australian society. For the purposes of this report, the term 'Aboriginal' encompasses Western Australia's diverse language groups and also recognises those of Torres Strait Islander descent. The use of the term 'Aboriginal' in this way is not intended to imply equivalence between Aboriginal and Torres Strait Islander cultures, though similarities do exist.

Letter to Parliament

Hon. Kate Doust MLC

President of the Legislative Council

Hon Peter Watson MLA

Speaker of the Legislative Assembly

Annual Report of the Commissioner for Children and Young People 2016–17

In accordance with section 61 of the *Financial Management Act 2006*, I hereby submit to Parliament for information the Annual Report of the Commissioner for Children and Young People for the year ending 30 June 2017.

This Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006* and the *Commissioner for Children and Young People Act 2006*.



COLIN PETTIT

Commissioner for Children and Young People Western Australia

6 September 2017

From the Commissioner

Hearing and promoting the voices of Western Australia's children and young people continued to be the priority for my office over the last 12 months.



It is always a privilege in this role to meet so many children and young people around the state who are open and insightful in their discussions with myself and my team about the issues that are important to them.

In the last year, 2,212 children and young people shared their views with my office across a range of topics and issues, including living in regional WA, how they like to participate in decision making processes, access to services and supports, mental health, and the factors that help and diminish their engagement with learning and school.

The School and Learning Consultation is the largest consultation undertaken by this office, with 1,800 students from Year 3 to Year 12 providing valuable commentary on the factors that influence their education experience.

A positive and broad education is a key determinant of lifelong health and wellbeing so it is vital that we do all we can to promote children's engagement in learning. This consultation has provided the views of students that has largely been lacking in research concerning engagement in education. I look forward to reporting on their views in 2017–18 to help legislators, agencies and educators understand how best to support students to reach their full potential.

My advocacy work in this past year has been guided by the important work of the previous reporting period that has shone a spotlight on vulnerable groups of children and young people, including my office's out-of-home care and youth justice consultations and findings from mental health report *Our Children Can't Wait*.

Children in out-of-home care often do not have a natural advocate, such as a parent or family member, to act on their behalf, so it is important these young people feel supported in raising concerns.



Commissioner Colin Pettit

Many of the stories shared by the young people in our youth justice consultation make for confronting reading – there is often great trauma and dysfunction in these young people's lives and their stories highlight just how vital early intervention and rehabilitation are in our juvenile justice system.

By working alongside the respective government departments responsible for overseeing child protection and youth justice and monitoring their reforms, I aim to ensure young people's views gained through these consultations are acted upon by policy makers.

Support for young people's mental health continues to be an area of concern. My office's December 2015 report, *Our Children Can't Wait*, on the status of mental health services for children and young people identified ongoing significant gaps in services, particularly in regional areas of the state and for children under the age of 12 years.

To continue the efforts to bridge gaps in mental health support for young people, I appointed e-mental health expert Professor Jane Burns as our fourth Thinker in Residence. Professor Burns worked with government and non-government agencies to explore how new and emerging technologies can be used to improve mental health service delivery in WA.

From the Commissioner

Professor Burns spent two weeks in WA and there was broad participation in the residency at 30 separate seminars, workshops and meetings, involving children and young people, their families, Ambassadors for Children and Young People, leaders from government, non-government and the private sector, and a range of professionals working directly with children and young people.

My office will continue to advocate for innovations in the mental health sector to better meet the needs of WA children and young people. Later in 2017 I am looking forward to showcasing the work and ideas of my office's two advisory committees of young people from Geraldton and the northern suburbs of Perth on this same topic.

This year also sees the continuation of work to respond to the views expressed by Aboriginal and Torres Strait Islander children and young people in my office's 2015 consultation. One of the findings from this consultation was that programs and services need to be underpinned by an ongoing commitment to listening and responding to the views of Aboriginal children and young people. To assist organisations to do this, my office is producing a 'toolkit' that outlines culturally appropriate and sustainable methods of working with Aboriginal children and young people.

Face to Face,
available at ccyp.wa.gov.au,
provides an annual report
specifically for children and
young people on how their
views have influenced the
Commissioner's work over
the past year.

In late June 2016 the Joint Standing Committee on the Commissioner for Children and Young People released its report *Everyone's Business: An examination of how the Commissioner for Children and Young People can enhance WA's response to child abuse* and over the last 12 months I have continued to provide information as the State Government further considers its response to the St Andrew's Hostel Inquiry and other matters relating to the prevention of and response to child abuse.

Later this year we will commemorate 10 years since the establishment of a Commissioner for Children and Young People in WA. In recognition of this milestone, my office is celebrating a key function of the office, to consult children and young people from diverse backgrounds and locations. I have commenced a project to ask children born around the time the Commissioner's office was created to have a say about what life is like being 10 years old and living in WA. More than 7,500 students are registered to take part and I look forward to sharing their artworks and words with the wider community later this year.

I would like to acknowledge the valuable input of our Ambassadors for Children and Young People who again have provided great support and guidance to my office and who continue to support Western Australian children and young people and their families.

I also thank the small but dedicated team at the Commissioner's office for their continued commitment and work throughout the year.



COLIN PETTIT

Commissioner for Children and Young People
Western Australia

2016–17 Snapshot

Consulted 2,212 children and young people

throughout Perth and regional WA (1,112 metropolitan and 1,100 regional). A further 229 children and young people participated in meetings with the Commissioner and his staff.



Established two new Advisory Committees

with young people from Geraldton and the northern suburbs of Perth.

Conducted **47 seminars and forums** on issues such as mental health and technology through the Thinker in Residence and Child Safe Organisations WA programs.



Made **125 representations, including 20 submissions** on issues such as the review of the *Children and Community Services Act 2004*, the review of the *Young Offenders Act 1994* and the availability of packaged alcohol in Kimberley and Pilbara towns.



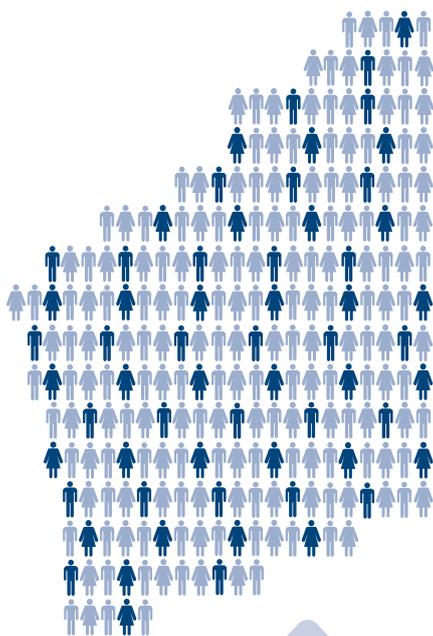
Including *Speaking Out About Youth Justice* and *Speaking Out About Raising Concerns in Care*.

Total cost of services was **\$3.2 million**.

Employed **16.38 staff** (full time equivalent).



WA children and young people



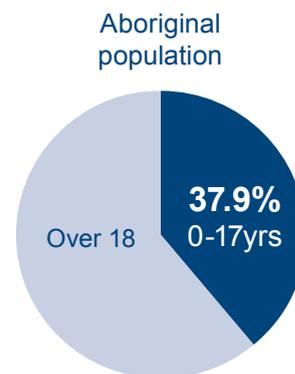
Approximately **589,000** children and young people live in Western Australia, who comprise **23 per cent** of the state's population.

(Australian Bureau of Statistics, Australian Demographic Statistics, December 2016)

In the last 10 years there has been a **26 per cent increase** in the number of children aged 0 to 8 years living in WA.

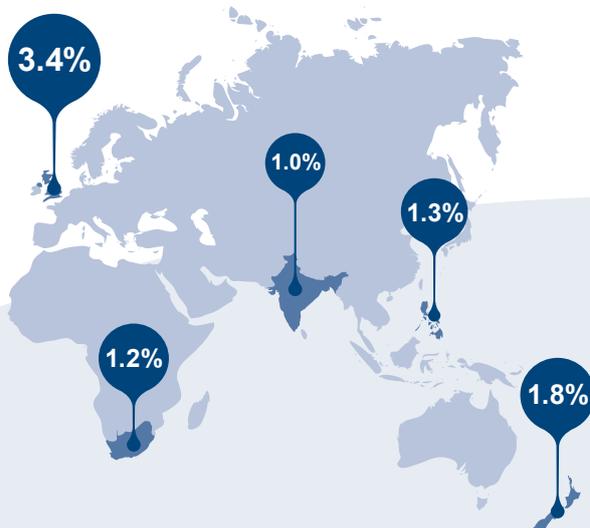
Aboriginal children and young people

There are approximately **38,000 Aboriginal children and young people** aged under 18 years living in WA. Children and young people aged under 18 years comprise 37.9 per cent of the total WA Aboriginal population.



Common countries of birth

Around **15 per cent** of children and young people in WA were born in a country other than Australia, with the most common countries of birth being the **United Kingdom (3.4%), New Zealand (1.8%), the Philippines (1.3%), South Africa (1.2%) and India (1.0%).**



There were **35,652 births** registered in WA during 2016.

Around **155,000**, or **26 per cent**, of children and young people in WA live in regional and remote areas.



About us

Our vision

That all children and young people are heard, are healthy and safe, reach their potential and are welcomed as valued members of the community, and in doing so we build a brighter future for the whole community.

Our values:

.....
**respectful, inclusive, creative,
positive, determined and independent**
.....

The office of the Commissioner for Children and Young People is committed to be collaborative with all stakeholders and ensure the values are core to all of our actions and work.

What we do

The Commissioner's work is underpinned by the *Commissioner for Children and Young People Act 2006* (the Act).

The Act outlines the guiding principles, powers and functions of the office. In accordance with statutory obligations, the Commissioner:

- advocates for children and young people
- promotes the participation of children and young people in decision making that affects their lives and encourages government and non-government agencies to include children and young people in decision making
- promotes and monitors the wellbeing of children and young people in the community
- monitors the way in which government agencies investigate or otherwise deal with complaints from children and young people
- monitors trends in complaints made by children and young people to government agencies
- initiates and conducts inquiries into any matter affecting the wellbeing of children and young people
- monitors, reviews and makes recommendations on laws, policies, programs and services affecting the wellbeing of children and young people

- promotes public awareness and understanding of matters relating to the wellbeing of children and young people
- conducts, coordinates and sponsors research into matters relating to the wellbeing of children and young people
- consults with children and young people from a broad range of socio-economic backgrounds and age groups throughout Western Australia each year.

The Act requires the Commissioner to give priority to, and have a special regard for, the interests and needs of Aboriginal and Torres Strait Islander children and young people and children and young people who are vulnerable or disadvantaged for any reason.

Under the Act, the Commissioner is not able to deal with complaints made by, or on behalf of, individuals, however he may respond to issues that identify systemic matters that negatively affect the wellbeing of children and young people more broadly.

Our guiding principles

As outlined in the Act:

- children and young people are entitled to live in a caring and nurturing environment, protected from harm and exploitation
- the contributions made by children and young people to the community should be recognised for their value and merit
- the views of children and young people on all matters affecting them should be given serious consideration and taken into account
- parents, guardians, families and communities have the primary role in safeguarding and promoting the wellbeing of their children and young people and should be supported in carrying out this role.

Our approach

Our work has regard to the United Nations Convention on the Rights of the Child and is informed by the views and opinions of children and young people and the best available knowledge and evidence of what works well.

About us

The Commissioner for Children and Young People

Colin Pettit is the Commissioner for Children and Young People WA. He was appointed in November 2015 for a five-year term.

Colin has spent almost four decades working to improve the wellbeing of children and young people, particularly in delivering education services and programs to children and young people living in regional and remote areas of the state.

Colin has worked with children, young people, families and communities all over the state as a teacher and then principal in a number of regional schools, before holding the role of Executive Director Regional and Remote Education at the Western Australian Department of Education for three years.

Between 2010 and 2015, Colin was the Secretary of Education for the Tasmanian Department of Education. He is a former President of the Western Australian Primary Principals' Association and Deputy President of the Australian Primary Principals' Association.

Independence

The Commissioner is an independent statutory officer and reports directly to the Parliament of Western Australia. The Commissioner is able to table reports in the Parliament, conduct inquiries and require agencies to provide information on matters relating to children and young people's wellbeing.

The Parliament has a Joint Standing Committee on the Commissioner for Children and Young People to regularly consult with the Commissioner and monitor, review and report to Parliament on the Commissioner's exercise of his functions under the Act.

The Commissioner met with the Committee twice in 2016–17. The Committee is chaired by the Hon. Dr Sally Elizabeth Talbot MLC. Prior to the change of government in early 2017 the Committee was chaired by Ms Lisa Baker MLA.

More information about the Committee is available from the [Parliament of Western Australia](#) website.

"Actually I enjoyed this talk. It was good for someone to come talk to me, cos I haven't talked to anyone in a long time, but this was good, I enjoyed it, it was good to tell someone how I feel."

15 year-old boy in family care -
Out-of-home care consultation

About us

The Commissioner's Corporate Executive

The office of the Commissioner for Children and Young People is divided into three main functions: policy and research, communication and engagement, and corporate support.

Trish Heath – Director Policy and Research



Trish Heath has worked with the Commissioner's office since February 2009 as a Principal Policy Officer. Trish initially trained as a youth worker and prior to commencing with the Commissioner had an extensive work history in the alcohol and drug sector in training, policy and service management roles in both government and non-government agencies.

Darren Gillespie – Director Communication and Engagement



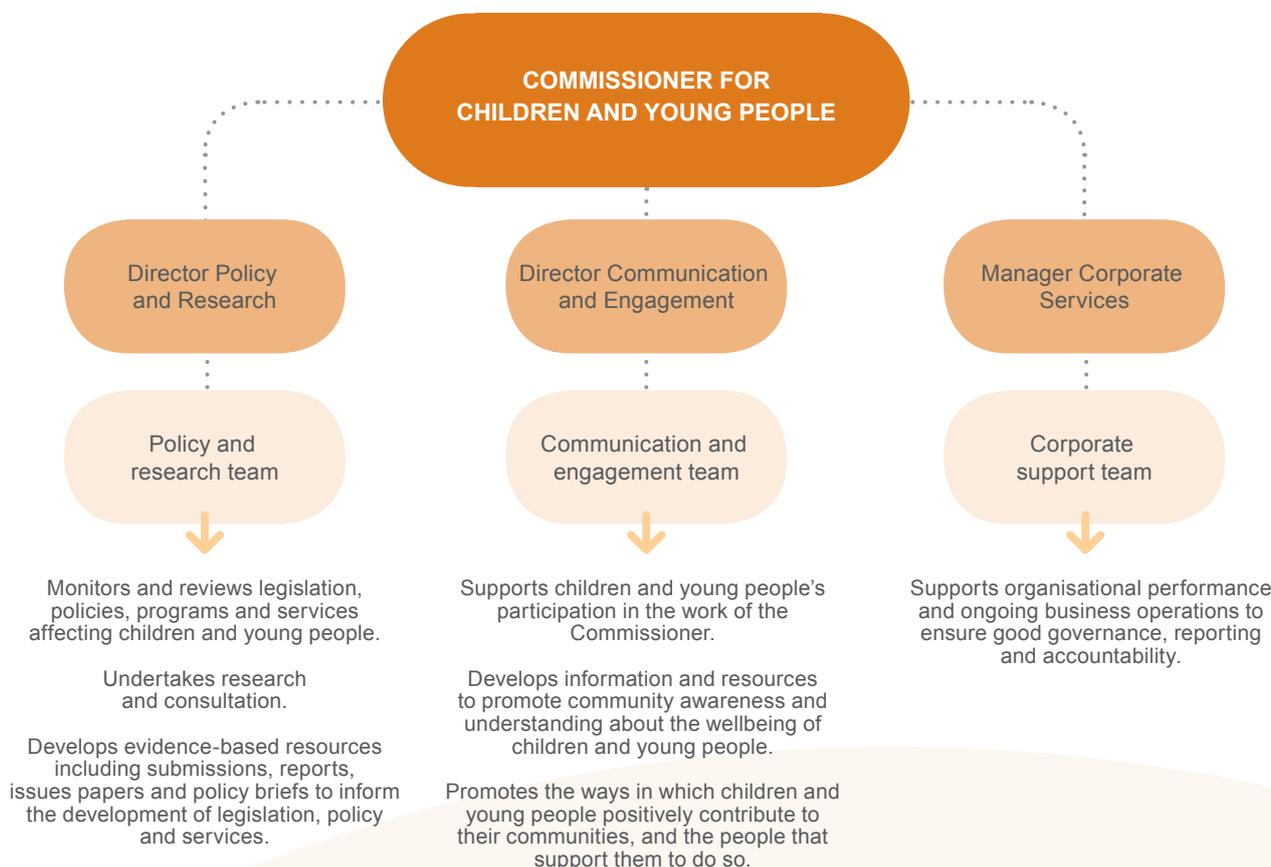
Darren Gillespie has worked with the Commissioner for Children and Young People since 2008.

Darren has degrees in education and marketing and has 15 years of experience in corporate communication and public relations, for both the private and government sectors. This includes roles with the (then) departments of Conservation and Land Management, Justice (Court Services) and Corrective Services.

Caroline Brasnett – Acting Manager Corporate Services



Caroline Brasnett joined the Commissioner for Children and Young People in January 2016, after 43 years with the Department of Education in a range of education and managerial roles both in schools, including deputy principal of Western Australia's second largest school, and in central administration with roles involving human resources, risk management, and copyright and intellectual property. This was followed by a year at the Schools' Curriculum and Standards Authority.



About us

Ambassadors for Children and Young People

The Commissioner for Children and Young People has 13 Ambassadors for Children and Young People.

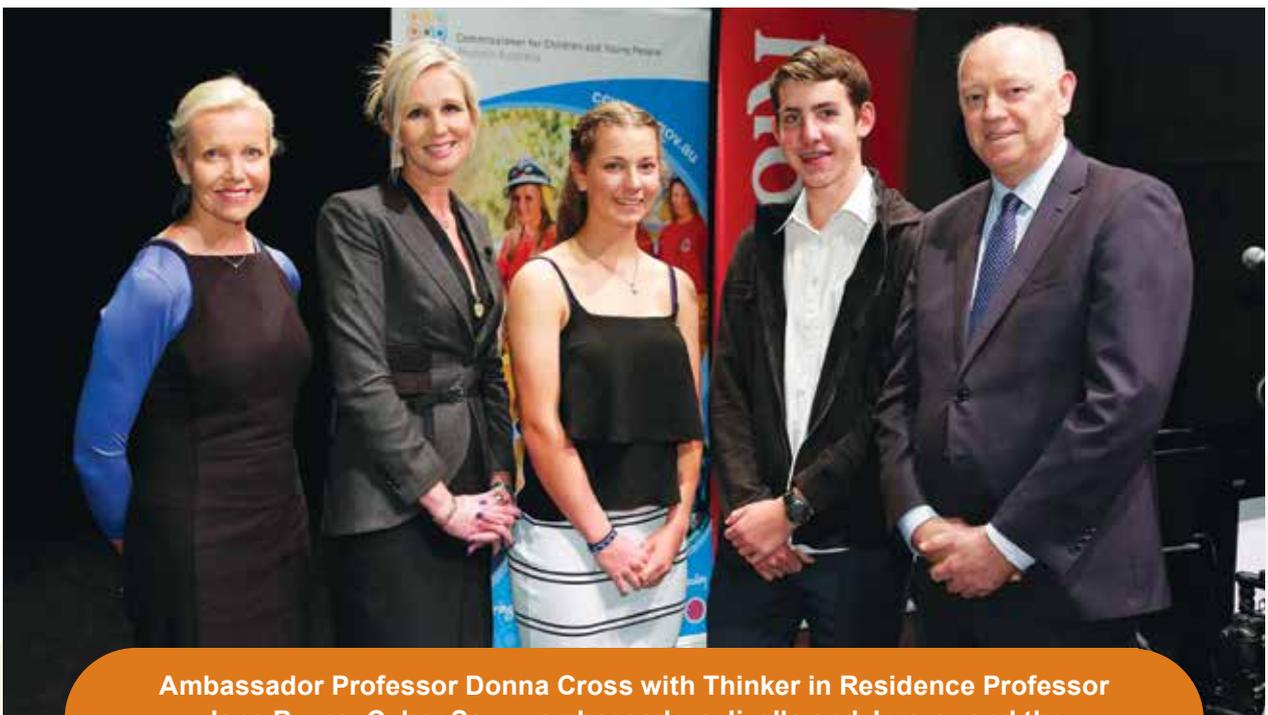
The Ambassador initiative recognises eminent people living in Western Australia who have a significant role in the community and commitment to supporting children and young people and their families.

The Ambassadors work with the Commissioner to increase community awareness and understanding of factors that impact children and young people's wellbeing and where appropriate, provide support and guidance in the projects undertaken by the Commissioner and his staff.

Western Australia's Ambassadors for Children and Young People are:

- Winthrop Professor Donna Cross
- Mrs Annie Fogarty AM
- Professor Colleen Hayward AM
- Mrs Tonya McCusker
- Ms June Oscar AO
- Professor Trevor Parry AM
- His Honour Judge Denis Reynolds
- Hon. Barbara Scott
- Professor Fiona Stanley AC
- Dr Casta Tungaraza
- Mr David Wirrpanda
- Mr Russell Woolf
- Winthrop Professor Stephen Zubrick

Recent examples of the role the Ambassadors play in the work of the office include Judge Reynolds' involvement in the development and launch of *Speaking Out About Youth Justice*, a presentation by Winthrop Professor Donna Cross to Perth parents as part of the 2016–17 Thinker in Residence program and Mrs Fogarty's role on the Reference Group for the School and Learning Consultation.



Ambassador Professor Donna Cross with Thinker in Residence Professor Jane Burns, Cyber Savvy ambassadors Jizelle and Jeremy and the Commissioner at a seminar for Perth parents on building online resilience

About us

Agency performance

Performance Management Framework

The Commissioner for Children and Young People's Performance Management Framework is consistent with the State Government goal of *Results-Based Service Delivery: Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.*

Desired outcome for the Commissioner for Children and Young People

The views and issues of children and young people are heard and acted upon.

Key Effectiveness Indicators

- The extent to which children and young people in various regions of the State are consulted.
- The extent to which issues impacting upon children and young people are identified through consultation and research.

Service undertaken by the Commissioner for Children and Young People

Consultation, research and promotion of the wellbeing of children and young people.

Key Cost Efficiency Indicators

- Average cost per consultation exercise with children and young people.
- Average cost of conducting research and consultation.

.....

New Key Performance Indicators have been introduced for the 2017–18 financial year that will capture the contemporary work of the office in line with its core functions and objectives.

The revised Key Performance Indicators will report on the number of children and young people consulted, a broader range of representations and the public awareness raising activities undertaken by the office.

This will be consistent with the new State Government goal to build strong communities by increasing the role children and young people have in decision making and advocating for families to be supported.

.....

Planning

The Commissioner's strategic plan, *Our approach and priorities: 2016–2020*, outlines the broad focus areas of the Commissioner for Children and Young People and aims to both inform and engage the community in the work of the Commissioner.

The work of the office for this reporting period is outlined under the strategic plan's three key platforms:

1. Promoting the rights, voices and contributions of children and young people
2. Monitoring and advocacy to strengthen the wellbeing of all WA children and young people
3. Prioritising the needs of disadvantaged and vulnerable children and young people.

"Kids need more support. Lots of people want to change their life, but it's really hard, you know?"

16 year-old boy -
Youth justice consultation

Agency performance

PLATFORM 1 Promoting the rights, voices and contributions of children and young people

1

Being aware of, understanding and acting to uphold the human rights of children and young people are fundamental to recognising and supporting children and young people as valued citizens of the community.



Case study: *Young people talking about mental health*

The Commissioner's two 2017 advisory committees were appointed to support the office's focus on promoting innovation in mental health service delivery, a key recommendation of the office's 2015 report *Our Children Can't Wait*.

In a change from previous years, the two advisory committees comprised students from a number of schools in both Geraldton and north metro Perth who were motivated to want to make things better for local young people, especially to help young people be mentally healthy.

The North Metro Advisory Committee and the Geraldton Advisory Committee each comprises 15 participants from four local schools.

The committees commenced their work by meeting with the Commissioner, then with the 2016–17 Thinker in Residence, Professor Jane Burns, to discuss ways social media and technology can be used to improve mental health services for young people, and how young people can have a say in how services are designed.

With the support of the Commissioner's staff, committee members then surveyed their peers to better understand the priority mental health issues for young people in their local communities, and what stops young people from accessing support or help.

The Geraldton committee consulted 90 local young people and found that the biggest mental health issues in their community were depression, self-harm or suicide, problems in the community (such as alcohol, drugs and fighting), bullying and discrimination/body image issues.

They found that the top barriers to young people accessing help or support were being worried

that people won't understand them or take them seriously, not knowing who to talk to or where to go to get help or information, being embarrassed or worried about being judged.

The North Metro committee sought the views of 60 of their peers and found the biggest issues to be depression, coping with stress (including issues with school or study and issues with families), problems in the community (such as alcohol, drugs and fighting) and bullying and discrimination.

They also found that the barriers young people experience in accessing help or support mirrored those raised by young people in Geraldton. This information was used to do an environmental scan on what resources are already available for young people.



In the second half of 2017 Advisory Committee members will generate ideas for social media or technology-based initiatives that could support young people in the areas they identified, and how these systems could look and work in their local communities.

For more information on the 2017 Advisory Committees and the Thinker in Residence program see pages [13](#) and [19](#).

Agency performance

1. Promoting the rights, voices and contributions of children and young people (continued)

Major achievements in 2016–17

School and Learning Consultation

In 2016–17 work continued on a major project that focuses on the factors that support children and young people's engagement in school, learning and education.

This project has been informed by a literature review on student disengagement undertaken by Telethon Kids Institute for the Commissioner and published in June 2015, which identified that the views of children and young people is lacking on this topic. The project is supported by a Reference Group comprising representatives from all education sectors, academics and government and non-government agencies.

The Commissioner's 2016 Advisory Committees also provided advice, ensuring the development of this project was informed by children and young people.

The first phase of the project, the School and Learning Consultation, comprised a state-wide survey and group discussions. More than 1,800 children and young people participated and provided their views about factors that influence their engagement with school and learning. The consultation involved Year 3 to Year 12 students from 98 government, Catholic and independent schools across WA.

The report of the consultation will be tabled in the WA Parliament in the second half of 2017.

Advisory Committees

The Commissioner's Advisory Committees provide children and young people with the opportunity to have their views heard by the Commissioner and his staff and contribute key projects.

2016

The Commissioner's two 2016 Advisory Committees undertook activities related to the Commissioner's focus on engagement in education. Both advisory committees undertook activities to inform the Commissioner's state-

wide School and Learning Consultation and also provide their own views about factors they believe influence young people's engagement in learning.

Each committee was then invited to design and deliver a creative project that enabled their friends and peers to contribute their views on factors that influence their engagement in education.

- **Swan View Senior High School Committee** was a group of 35 students from Year 7 to 12 who are part of the Follow the Dream program and members of the school's Student Representative Council. Working with other students across their school, the Swan View Advisory Committee created a wall mural which explores the topic of 'unity', a theme they identified as important to their learning and education. The mural was made with the assistance of Mullewa artist Noeleen Hamlett and measures 2.4 metres long. Students identified key words that contribute to the theme of 'unity', which were painted around the rainbow serpent (representing creation), and concentric circles painted to represent people coming together for learning at the school. Rainbow colours were chosen to reflect the many different cultures and beliefs of the students and the wider school community.
- **North Albany Senior High School Committee** comprised a group of 20 students from the student council and participants in the Rising Albany Yorgas (RAY) program. The school developed the RAY program to support Noongar girls to develop career pathway options, provide mentoring services and rewards for good attendance and behaviour at school. The student council is made of students from Year 7 to 12 who meet regularly to discuss issues and plan events within the school. This Committee undertook a creative project to artistically portray their thoughts about what helps and prevents children and young people from enjoying their education. Their artworks are now on display in the Commissioner's office.

The reports from both of these committees are available on the Commissioner's [website](#).

Agency performance

2017

The Commissioner has appointed two Advisory Committees for 2017 who are supporting the Commissioner's work to consider innovations in mental health services.

The 2017 committees are:

North Metropolitan Advisory Committee – a group of 15 young people from Girrawheen Senior High School, Sacred Heart College and Balga Senior High School.

Geraldton Advisory Committee – a group of 15 young people from Geraldton Senior College, John Willcock College, Nagle Catholic College and Strathalbyn Christian College.

The Committees took part in the 2016–17 Thinker in Residence on the theme 'supporting the mental health and wellbeing of children and young people through social media and technology'. See page [11](#) for more information about the work of these committees to date.

Regional visits

The Commissioner regularly visits regional and remote WA to provide an opportunity for children and young people living in these areas, as well as their families and those who work to support

their wellbeing, to have their views heard. The information gained during these visits allows the Commissioner to promote better access to services for children and young people and their families living in regional WA.

In 2016–17 the Commissioner undertook regional visits to the following towns and communities: Laverton, Leonora, Carnarvon, Geraldton and Northampton.

On each visit, the Commissioner spoke with children and young people about local issues and met with government and non-government service providers. Copies of regional visit reports are published on the Commissioner's [website](#) and distributed to stakeholders with whom the Commissioner met. Since 2008 the Commissioner has undertaken more than 50 regional consultation visits throughout the state.

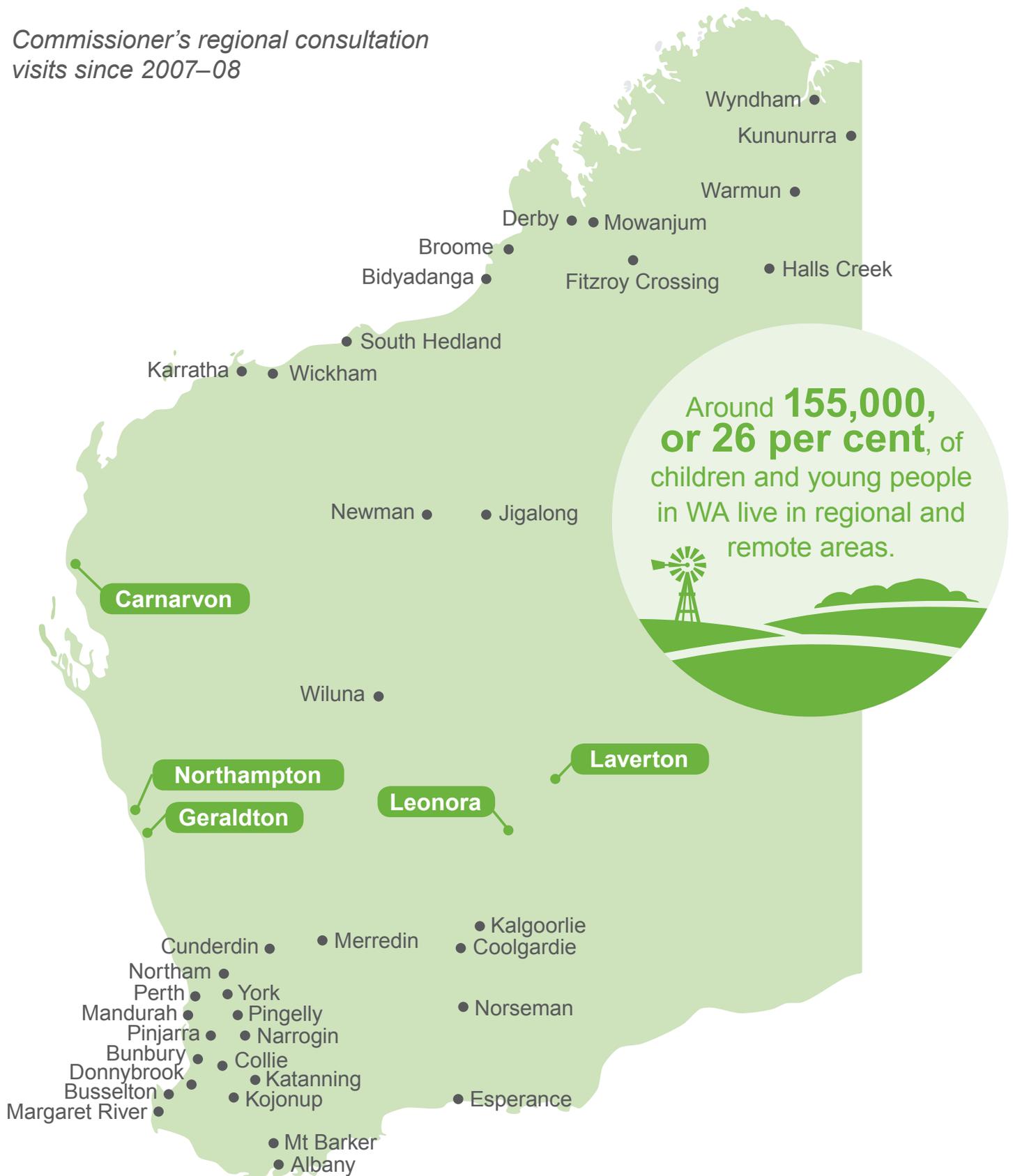
In addition to his regional visit program, in the last year the Commissioner also visited communities in the Kimberley, Pilbara, Goldfields and Wheatbelt as part of the school and learning consultation, met with child protection, health and police officials in the Pilbara and attended a policing conference in the Goldfields.



Students from Leonora met with the Commissioner in April

Agency performance

Commissioner's regional consultation visits since 2007–08



 2016–17 regional visits

Agency performance

1. Promoting the rights, voices and contributions of children and young people (continued)

We Are 10

December 2017 marks the 10th anniversary of the establishment of a Commissioner for Children and Young People in Western Australia. To mark this milestone, the Commissioner has created a project to celebrate a key function of his office to seek the views of WA children and young people and promote them in the WA community.

The We Are 10 project was announced in May 2017 and promoted to public, independent and Catholic schools. More than 7,500 students from over 200 schools have registered to take part, with students asked to portray in art and words what it means to be 10 years old and living in WA.

Students will be undertaking their We Are 10 activity in August 2017 and their artworks will be displayed in locations across the state in December.

Children's Week 2016

Children's Week is a national celebration of children's rights, talents and citizenship, which is celebrated in Australia around Universal Children's Day in October.

The Commissioner takes part in community celebrations during this week and also hosts initiatives to highlight issues relating to children and young people and their wellbeing.

In 2016 the Commissioner hosted a seminar for parents, involving the 2016–17 Thinker in Residence Professor Jane Burns, on supporting children and young people to develop the skills and understanding to safely navigate their online environments.

This seminar also included a presentation from Professor Donna Cross from Telethon Kids Institute, who has undertaken world-leading research on bullying and safe online practices for young people, and two young people, Jeremy and Jizelle, who are Cyber Savvy Ambassadors at their southern suburbs school.

Commissioner for Children and Young People Participate Award

The Commissioner has sponsored the Participate Award, part of the WA Youth Awards program, since 2010.

The Award recognises a young person aged 12 to 17 years who has shown outstanding dedication to make a positive change in their community, and who has inspired other young people to get involved.

Brianne Yarran was the 2016 recipient of the Commissioner for Children and Young People Participate Award.

At the time of her win, Brianne was a Year 12 student at Hampton Senior High School, and part of the Follow the Dream: Partnerships for Success program.

She demonstrates incredible passion, strength and influence as an outstanding role model for both Aboriginal and non-Aboriginal Australians, and continues to smash negative stereotypes surrounding Aboriginal young people.

Brianne and other Participate Award finalists met with the Commissioner to speak about their work in the community and issues affecting children and young people.



Commissioner Colin Pettit with Participate Award winner Brianne Yarran

Agency performance

1. Promoting the rights, voices and contributions of children and young people (continued)

Local Government Report Card Project Awards

The annual Local Government Report Card Project Awards are sponsored by the Public Health Advocacy Institute of WA, Healthway and the WA Local Government Association with the aim of promoting and celebrating local governments that demonstrate outstanding commitment to building and maintaining environments that support the health of children and young people.

Sponsorship of the Children's Consultation award enables the Commissioner to recognise and promote high-quality consultation activities involving children and young people, and the benefits these create for children, young people and communities.

The City of Kwinana was the recipient of the 2016 Children's Consultation Category. The City of Kwinana utilises a range of innovative methods to consult young people from their community. The City's Youth Outreach Live Outdoors program was specially designed to engage with young people to identify needs and address social issues.

The City of Cockburn also received a commendation for the wide range of ways in which they have consulted with children at school and in libraries as well as setting up a Children's Reference Group.

Home Is Where My Heart Is

The Home Is Where My Heart Is program was established in 2008 and has been supported by the Commissioner for Children and Young People since 2011.

The program, coordinated by the Youth Affairs Council of Western Australia, provides young people who have experienced homelessness with an opportunity to express themselves and have their views heard in the community via a public photographic exhibition.

In 2016, the exhibition was held at the State Library in the Perth Cultural Centre. As part of his support for the program, the Commissioner hosted a morning tea to speak to participating young people about their experiences and views on homelessness.

The photographs and views of previous young participants from this annual program are on display in the Commissioner's office.

"I think it is good when people like you come out and ask us what we think because then they know the real truth. So they don't just guess and there's things they can work on so things can get better."

15 year-old Aboriginal girl in foster care - Out-of-home care consultation

Agency performance

PLATFORM

2

Monitoring and advocacy to strengthen the wellbeing of all WA children and young people

Supporting children and young people's healthy development recognises their place as equal citizens in our society and builds a brighter future for our State. The challenges children and young people face continually evolve and need to be recognised and addressed by evidence-based programs, policy and legislation. Monitoring children and young people's wellbeing and considering the latest research is essential to inform decision making and develop innovative approaches.



Case study:

Kimberley children and young people speak out on the impact of alcohol

In late 2016 the Commissioner lodged a formal objection to a proposed relaxing of takeaway alcohol sales restrictions in Fitzroy Crossing. This objection sought to ensure that the views of local children and young people were heard in the decision making process

Alcohol has had a devastating effect on the children and young people of the Fitzroy Valley and there is strong evidence that the current restrictions had been effective in reducing levels of alcohol-related harm, domestic violence and other destructive behaviours.

The Commissioner first met with children and young people during a regional visit to Fitzroy Crossing in April 2016, talking informally about the impact of excessive alcohol use on their lives, as well as receiving written feedback and artwork from projects undertaken at school on this issue.

The Commissioner then partnered with Nindilingarri Cultural Health Services to undertake a community-based consultation project between April and August 2016.

Nindilingarri's 'Hearing their voices' project aimed to collect the views about alcohol-related harm of children and young people living in the communities of Fitzroy Valley using workshops, photography and art. Eleven workshops were run by locally-based staff across the region in Yakanarra, Muludja, Yiyili, Yirramalay Studio School, Fitzroy Crossing and Kurku Cultural Camp and at youth drop-in centres.

190 children and young people, ranging in age from seven to 17 years, participated in the activities, with 61 of them officially consenting to share their views publically.

"I don't like people get drunk around kids"

11 year-old girl

"When there is more grog in town I don't feel safe"

9 year-old girl

"Some people go through my house and I don't feel safe"

9 year-old boy

"People fight and I feel low"

8 year-old boy



Agency performance

2. Monitoring and advocacy to strengthen the wellbeing of all WA children and young people (continued)



Case study:

Kimberley children and young people speak out on the impact of alcohol (continued)

A recurrent theme was that these children and young people felt safer and better cared for when their community was alcohol-free, and these views were clearly portrayed in the Commissioner's submission.

The Director of Liquor Licensing's determination, released in January 2017, was to refuse the application to relax liquor restrictions in Fitzroy Crossing and the Commissioner stated he was pleased that the views of these young people have been heard and their wellbeing protected.

The Commissioner's full submission and consultation report are available at www.cyp.wa.gov.au

"When your parents get drunk you will be worried all night when you sleep and you will be crying"

10 year-old girl

"More parents drinking at home and less care for their children"

14 year-old girl

"When someone drinks, I feel sad because they don't look after me"

7 year-old girl



Agency performance

Major achievements in 2016–17

Child safe organisations

The Commissioner's Child Safe Organisations WA program promotes and supports the implementation of child safe principles and practices in organisations in WA. The program aims to help agencies identify and manage any risks that affect the safety and wellbeing of children and young people, including physical and sexual abuse, bullying and accidental injury.

.....

In 2016–17, staff from the Commissioner's office coordinated 21 whole-day, free seminars to increase understanding and use of the child safe principles and the resources published by the Commissioner's office in May 2016.

.....

A total of 427 people attended the seminars held in metropolitan and regional locations. The response to seminars indicates participants found them effective and useful to improve the capacity of organisations to establish strong child safe practices and policies – 98 per cent of surveyed participants agreed the information was relevant, 99 per cent agreed the resources were helpful, and 95 per cent said they felt able to review child safe strategies in their organisations as a result of the seminar.

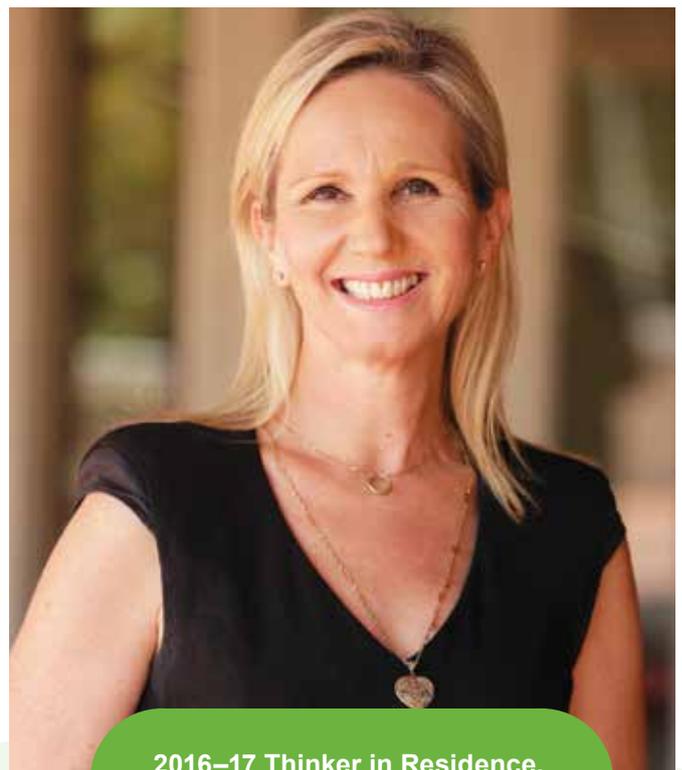
In June 2017 new resources were released to provide targeted child safe information for children and young people, their parents/families and organisations working with children and their families:

- Top tips for making a complaint fact sheet for children and young people
- A three-minute Top tips for making a complaint video
- *Child Safe Organisations: Information for parents and carers* brochure and checklist – are aimed at supporting organisations' child safe communication with children and families they work with.

Thinker in Residence

The Commissioner's Thinker in Residence program invites leading researchers and practitioners to Western Australia to raise awareness about issues that impact the wellbeing of the state's youngest citizens.

In 2016–17 the Commissioner hosted the fourth Thinker in Residence with e-mental health researcher and advocate Professor Jane Burns. Professor Burns is Professor of Innovation and Industry at The University of Sydney in the Faculty of Health Sciences. Her work focuses on driving practical and positive change in the community and the mental health sector, with a priority on uniting young people with researchers, practitioners and innovators to explore the role of technology in improving mental health programs and services.



2016–17 Thinker in Residence,
Professor Jane Burns

Agency performance

2. Monitoring and advocacy to strengthen the wellbeing of all WA children and young people (continued)

The theme of the 2016–17 Thinker in Residence was strengthening children and young people's mental health and wellbeing through technology and social media, continuing the long-term focus the Commissioner's office has placed on mental health. The Residency was directly supported by 10 government and non-government agencies that have a role in supporting the mental health and wellbeing of WA children and young people.

During Professor Burns' Residency, which included a visit to Geraldton, more than 1,300 people attended events and meetings to discuss how children's wellbeing could be further supported by taking advantage of new and emerging technologies.

The 2016–17 Thinker in Residence was structured in two phases. Phase One in late 2016 aimed to increase awareness about how technologies

can be used to improve mental health and wellbeing for children and young people and how organisations could use technology to enhance or improve services and programs. Phase Two in 2017 focused on how organisations translated this research to practice and policy.

A full report on the residency was released in June and is available on the Commissioner's website. The report identifies medium and long-term opportunities to enhance innovation in mental health service delivery, and provides a list of evidence-based social media and technology platforms that are available now to support children and young people's mental health.



Professor Jane Burns, Sensory Advisory Committee member Ming Luo and Dr Michelle Blanchard from The Butterfly Foundation speaking at one of the Thinker In Residence events

Agency performance

Monitoring complaints made by children and young people

Children and young people face unique barriers to raising concerns and making complaints.

In January 2016 the Commissioner published the office's third report on complaints systems in government agencies which was detailed in last year's annual report. This is a biennial survey to monitor the way government agencies deal with complaints and the trends in complaints made by, or on behalf of, children and young people.

The survey scheduled for the first half of 2017 was deferred due to Machinery of Government changes and will be undertaken in 2018.

Australian Children's Commissioners and Guardians Group (ACCG)

Every Australian State and Territory has a Child Guardian and/or Commissioner office, each guided by specific State legislation. Despite the differences in statutory function between these jurisdictions, the Commissioners and Guardians collaborate where possible and meet twice a year to share information and plan joint advocacy projects.

The ACCG met in November 2016 and May 2017.

As issues of national significance and common interest arise, ACCG members may decide to prepare a joint submission or paper. In the last year the Commissioner has led the process to undertake joint work regarding a national approach to evidenced-based practice in child protection.

Public commentary

The Commissioner works in a variety of ways to inform broad sectors of the community about issues affecting the wellbeing of WA children and young people and encourage positive change.

In the last year the Commissioner gave major speeches and presentations on a broad range of issues such as youth justice, child safe organisations and the importance of listening to the views of children and young people. Examples of significant presentations include the keynote address at the WA Police Goldfields Officer in Charge Conference, Edith Cowan University School of Education Research Week Seminar and Neurodevelopmental and the Behavioural Paediatric Society of Australasia 2016 Annual Meeting.

The Commissioner also makes public comment in the media where this is appropriate and in the best interests of WA children and young people. In 2016–17 the Commissioner had four opinion pieces published in major media outlets on the subjects of youth justice and supporting the mental health of children and young people. The Commissioner also published 18 media statements and provided other comments to media on issues relating to children and young people's wellbeing.

"So we can get other kids to speak up as well, not just a little bit of the kids. We want more kids to start speaking up so you can solve problems."

11 year-old girl in residential care -
Out-of-home care consultation

Agency performance

2. Monitoring and advocacy to strengthen the wellbeing of all WA children and young people (continued)

Submissions

The following is a list of major submissions in 2016–17 and does not indicate all submissions or representations made by the Commissioner during the year as some submissions may not be publicly available. The submissions listed below can be viewed on the Commissioner's website.

Date	Title	Delivered to
August 2016	Objection to liquor amendments in the Fitzroy Valley	Director Liquor Licencing
November 2016	Submission into Serious allegations of abuse, self-harm and neglect of asylum seekers in relation to the Nauru and Manus Island Regional Processing Centres	Senate Legal and Constitutional Affairs Committee Inquiry
December 2016	Submission on draft of terms of reference for the Australian Law Reform Commission (ALRC) inquiry into the incarceration rate of Indigenous Australians	Australian Government Attorney-General's Department / Australian Law Reform Commission
December 2016	Submission to consultation on the Fifth National Mental Health Plan	Australian Government Health Department
January 2017	Submission on Exposure Draft Compulsory Treatment (Alcohol and Other Drugs) Bill 2016	Mental Health Commission
February 2017	Submission on the Appropriateness of behaviour management practices at Banksia Hill Detention Centre	Inspector of Custodial Services WA
March 2017	Submission on Discussion paper on proposed amendments to the <i>Liquor Control Act 1988</i>	Minister for Racing and Gaming Hon. Brendon Grylls MLA
March 2017	Submission to the Inquiry into the availability of packaged liquor in Kununurra and Wyndham	Director of Administrative Law, Department of Racing, Gaming and Liquor
March 2017	Submission to the Statutory Review of the <i>Criminal Investigation Act 2006</i>	WA Police
April 2017	Review of the <i>Children and Community Services Act 2004</i> , Submission and Recommendations re Consultation Paper and other areas of the Act	Department of Child Protection and Family Support
April 2017	Submission to the Inquiry into the availability of packaged liquor in Port and South Hedland	Department of Racing, Gaming and Liquor
April 2017	Review of the <i>Young Offenders Act 1994</i>	Department of Corrective Services
May 2017	National Commissioner for Children - report on young parents and their children	National Commissioner for Children

Agency performance

PLATFORM 3 Prioritising the needs of disadvantaged and vulnerable children and young people

3

A strong society is one that ensures its most vulnerable are provided with opportunities to contribute to that society. Ensuring the State's laws and policies actively support children and young people's wellbeing and respect their role as citizens sets the broader agenda for the community. Assisting agencies to continually improve the opportunities and services for children and young people who present as vulnerable, disadvantaged or face additional inequities is an essential role of the office.



Case study:

Young people identify factors that lead to youth justice contact

On average, there are 727 young people in detention or on community supervision in WA every day. While this is only 0.3 per cent of all under 18 year-olds in WA, these young people should be supported to turn their lives around and break the cycle of offending and disadvantage many of them experience. Hearing and responding to their views is essential if we are to achieve this aim.

In December 2016, the Commissioner published *Speaking Out About Youth Justice*, a report based on detailed interviews with 92 young people in contact with the youth justice system.

These young people had very clear views on the factors that had contributed to their criminal behaviour, such as family dysfunction, drug and alcohol abuse, disengagement from education and poverty.

"It's like a big trap...we end up getting in trouble by the law and then we just go to prison, and we just get trapped, it's like a big circle trap. That's how it's been in my life personally. I think it's like that for hundreds of kids out there. It's just a big trap game. It's never going to change unless they do something about it but obviously none of them's gonna do something about it... cos you can't help yourself obviously, that's why you're in a position of help."

17 year-old boy

"I want a life for myself and I want a job when I get out of [Banksia Hill] cos I'm sick of it. Like, this life we live is not sustainable, if you get what I mean. Like, we can't keep going the way we go. You can't keep on doing crime, cos this is the way we end up, in here."

17 year-old girl



Agency performance

3. Prioritising the needs of disadvantaged and vulnerable children and young people (continued)



Case study:

Young people identify factors that lead to youth justice contact (continued)

The young people also identified what helps them break free from crime and create a positive future:

- A safe and stable home or accommodation
- Structure and boundaries
- Positive role models and making new friends
- More relevant and supportive education
- Having access to recreational activities
- Better access to supports and services for personal issues, such as drug and alcohol use or mental health issues.

“The kids want to be a happy family, not just a family who are having arguments every day, they want a family who are just there to love and care for the kids.” 18 year-old girl

*“Cos every time I go to school, I just sit there. I don’t even got nothing... pens and stuff, you know. I don’t have the resources and that to do it.”
17 year-old boy*

See page [26](#) for more information on the youth justice consultation.



Young people at Banksia Hill Detention Centre created dolls to represent their future selves as part of the youth justice consultation

“...listen more, instead of just talking.”

16 year-old boy -
Youth justice consultation

Agency performance

Aboriginal children and young people

The Commissioner has commenced a project that aims to create and support more young Aboriginal leaders in communities across the state, with particular focus on increasing their participation in decision making about programs and initiatives that affect them.

In 2014, the Commissioner consulted 1,271 Aboriginal children and young people from all major regions of WA about the most important issues in their lives. A report of this consultation, *Listen To Us*, was tabled in the WA Parliament in August 2015.

One of the report's key recommendations was that: *programs and services need to be underpinned by an ongoing commitment to listening and responding to the views of Aboriginal children and young people... it is the role of all organisations that work with Aboriginal children and young people to ensure these meaningful conversations continue.*

The aim of this project is to produce a 'toolkit' that can be used by organisations to engage with Aboriginal children and young people in an effective and meaningful way. The toolkit will be designed to be sustainable, evidence-based and embedded in culturally secure practice, and include case studies of successful WA projects.

In early 2017 the Commissioner consulted staff of key agencies concerning the purpose and structure of the toolkit, and this information is being used to draft the document. The toolkit will be published in late 2017.

In March 2017 the Commissioner signed the Family Matters Statement of Commitment to work collaboratively with Aboriginal people and their organisations to ensure Aboriginal children grow up safe and cared for, part of a national campaign.

Child protection

In October 2016 the Commissioner published the report of his office's consultation with children and young people with experience of out-of-home care.

The report, *Speaking Out About Raising Concerns in Care*, is based on detailed interviews with 96 children and young people aged eight to 24 years.

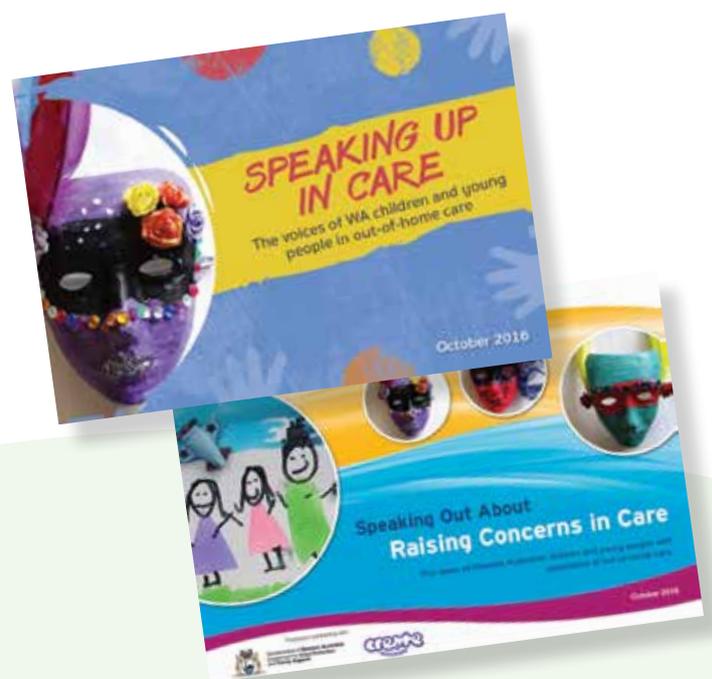
The project was undertaken in partnership with CREATE Foundation and the then Department of Child Protection and Family Support and focused on children and young people's knowledge of how to speak out when they have concerns, and the factors that support or inhibit their ability to do so.

The report launch included a commitment from the then director general of the Department for Child Protection and Family Support for the report to inform the agency's reform work and five-year strategic plan.

The report strongly influenced the Commissioner's submission to the Review of the *Children and Community Services Act 2004*, and will continue to inform the office's advocacy and public presentations on this topic.

Inquiries in WA and other jurisdictions continue to highlight the need to better protect children and young people from abuse and address the underlying causes that increase a child's vulnerability to abuse such as alcohol and drug abuse, poverty and disadvantage.

The Commissioner has continued to support the need for tough restrictions on the sale of alcohol across the community to reduce the impact on child abuse and neglect.



Agency performance

3. Prioritising the needs of disadvantaged and vulnerable children and young people (continued)

Youth justice

In 2016 the Commissioner consulted 92 young people who have had contact with the Western Australian youth justice system.

Working in collaboration with the then Department of Corrective Services, the consultation focused on the factors that influence their involvement in offending activity and what works to address this behaviour and help them stay out of trouble.

Overwhelmingly the young people who participated in this consultation indicated that serious dysfunction at home, disengagement from school and the broader community, and personal struggles with mental health or alcohol and drug use, underpinned much of their involvement in crime.

They highlighted the importance of respectful, trusting and long-term mentoring relationships, with professionals, including youth justice workers

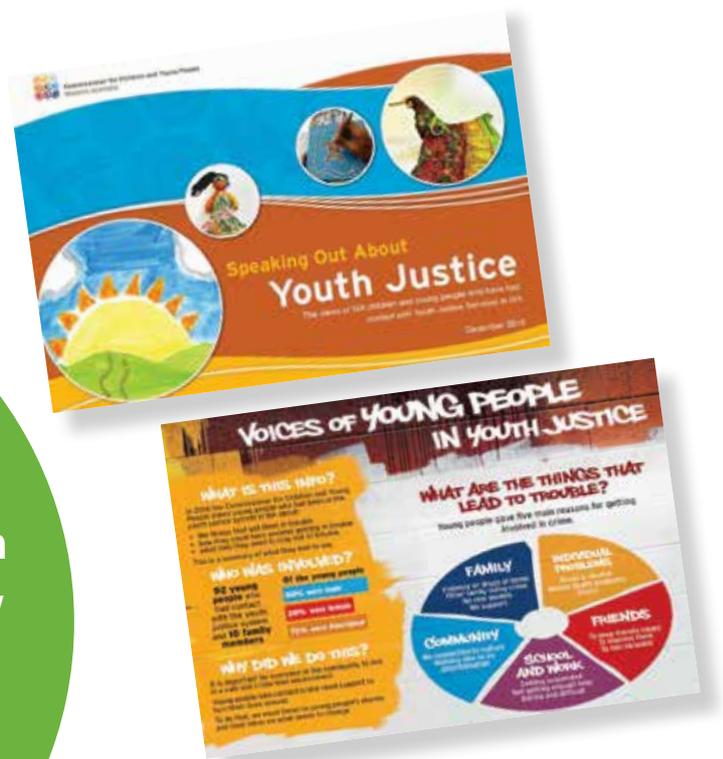
and police, as crucial to exploring and sustaining behavioural changes, participating in education and employment, and to building a more positive future.

The Commissioner provided a submission to the WA Department of Corrective Services on the Review of the *Young Offenders Act 1994*. The Commissioner drew attention to the need for improved diversionary opportunities for young people, particularly Aboriginal young people, and for the provision of effective family support programs and mental health services to address the underlying causes of offending behaviour.

The Commissioner also made a submission to the Inspector of Custodial Services on the review of behaviour management practices at Banksia Hill Detention Centre.

"So maybe you need to ask them a lot of questions so that you get to know them. Get to know them better and they'll get to know you better. And you'll find what they need later in life."

17 year-old female - Youth justice consultation



Significant issues impacting the agency

Royal Commissions

Both the Royal Commission into Institutional Responses to Child Sex Abuse and the Royal Commission into the Don Dale Detention Centre will hand down findings in the coming financial year that will highlight actions required to address the risk of harm to some of our most vulnerable children and young people. The Commissioner will undertake a range of initiatives to enhance continuing work in leading the development of child safe organisation principles in WA and build on the findings of these important inquiries including: supporting development of effective responses for children displaying harmful sexual behaviours towards other children and development of an Oversight Mapping Report to analyse current oversight of key services for children and young people and identify areas for improvement.

Vulnerable children report

While most children and young people are faring well in WA, a significant cohort continues to experience poorer outcomes across a range of areas leading to the need for expensive interventions and a loss of productivity. The Commissioner will use the volume of work gathered over the last 10 years to develop a report to Parliament on how vulnerable children and young people are supported within WA. This report will be enhanced with the inclusion of the voices of children and young people with lived experience of vulnerability.

Wellbeing Framework

Understanding and reporting on quality trend line data is essential if policies are to be tailored to identify the changing needs of children and young people and guide service delivery to ensure effective outcomes for the investment. The Commissioner will continue to partner with the Telethon Kids Institute and the University of Western Australia to develop a framework for monitoring children and young people's wellbeing, including the need for a comprehensive survey to understand ongoing and emerging issues of concern.

Growing number of Aboriginal children and young people in youth justice and out-of-home care systems

The growing number of Aboriginal children and young people in the youth justice and out-of-home care systems continues to be a significant issue. The significant proportion of Aboriginal children and young people in regional and remote areas requires greater attention to engaging and supporting children and young people beyond the metropolitan area. The voices of these vulnerable children and young people will be used to better direct policy and programs to improve outcomes.

Future projects

Priorities for 2017–18 in addition to those outlined above include releasing the findings of the school and learning consultation and continuing work on child safe organisations.

"If people feel respected, then you feel like, you get the feeling like some people really want to help you."

18 year old male -
Youth justice consultation

Disclosures and legal compliance

Certification of Financial Statements

For the year ended 30 June 2017.

The accompanying financial statements of the Commissioner for Children and Young People have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2017 and the financial position as at 30 June 2017.

At the date of signing we were not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.



CHRISTINE UREN CPA

Chief Finance Officer
Commissioner for Children and Young People
Western Australia

29 August 2017



COLIN PETTIT

Accountable Authority
Commissioner for Children and Young People
Western Australia

29 August 2017

Disclosures and legal compliance



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

COMMISSIONER FOR CHILDREN AND YOUNG PEOPLE

Report on the Financial Statements

Opinion

I have audited the financial statements of the Commissioner for Children and Young People which comprise the Statement of Financial Position as at 30 June 2017, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Commissioner for Children and Young People for the year ended 30 June 2017 and the financial position at the end of that period. They are in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for Opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Commissioner in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibility of the Commissioner for the Financial Statements

The Commissioner is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions, and for such internal control as the Commissioner determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Commissioner is responsible for assessing the agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Commissioner.

Auditor's Responsibility for the Audit of the Financial Statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Disclosures and legal compliance

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioner.
- Conclude on the appropriateness of the Commissioner's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the agency's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Commissioner regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Commissioner for Children and Young People. The controls exercised by the Commissioner are those policies and procedures established by the Commissioner to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, the controls exercised by the Commissioner for Children and Young People are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2017.

The Commissioner's Responsibilities

The Commissioner is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Disclosures and legal compliance

Auditor General's Responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and the controls, necessary to achieve the overall control objectives, were implemented as designed.

An assurance engagement to report on the design and implementation of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including the assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and implemented as designed, once the controls are in operation, the overall control objectives may not be achieved so that fraud, error, or noncompliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the Key Performance Indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Commissioner for Children and Young People for the year ended 30 June 2017. The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Commissioner for Children and Young People are relevant and appropriate to assist users to assess the Commissioner's performance and fairly represent indicated performance for the year ended 30 June 2017.

The Commissioner's Responsibility for the Key Performance Indicators

The Commissioner is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal control as the Commissioner determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Commissioner is responsible for identifying key performance indicators that are relevant and appropriate having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

Disclosures and legal compliance

Auditor General's Responsibility

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the agency's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

My Independence and Quality Control Relating to the Reports on Controls and Key Performance Indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators

This auditor's report relates to the financial statements and key performance indicators of the Commissioner for Children and Young People for the year ended 30 June 2017 included on the Commissioner's website. The Commissioner's management is responsible for the integrity of the Commissioner's website. This audit does not provide assurance on the integrity of the Commissioner's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



DON CUNNINGHAME
ACTING DEPUTY AUDITOR GENERAL
Delegate of the Auditor General for Western Australia
Perth, Western Australia
29 August 2017

Disclosures and legal compliance

Financial statements

Statement of Comprehensive Income for the year ended 30 June 2017

	Note	2017 \$	2016 \$
COST OF SERVICES			
Expenses			
Employee benefit expense	6.	2,120,412	2,066,569
Supplies and services	7.	743,719	783,218
Depreciation	8.	16,052	15,874
Accommodation expenses	9.	336,093	250,374
Other expenses	10.	32,091	45,497
Total cost of services		3,248,367	3,161,532
Income			
<i>Revenue</i>			
Other revenue	11.	101,049	938
Total Revenue		101,049	938
Total income other than income from State Government		101,049	938
NET COST OF SERVICES		3,147,318	3,160,594
Income from State Government	12.		
Service appropriation		3,133,000	3,082,000
Services received free of charge		118,016	158,574
Total income from State Government		3,251,016	3,240,574
SURPLUS/(DEFICIT) FOR THE PERIOD		103,698	79,980
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		103,698	79,980

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Disclosures and legal compliance

Statement of Financial Position as at 30 June 2017

	Note	2017 \$	2016 \$
ASSETS			
Current Assets			
Cash and cash equivalents	22.	862,922	761,627
Receivables	14.	51,323	38,758
Total Current Assets		914,245	800,385
Non-Current Assets			
Restricted cash and cash equivalents	13.,22.	6,401	-
Amounts receivable for services	15.	450,000	434,000
Plant and equipment	16.	66,711	82,763
Total Non-Current Assets		523,112	516,763
TOTAL ASSETS		1,437,357	1,317,148
LIABILITIES			
Current Liabilities			
Payables	19.	161,759	89,103
Provisions	20.	160,706	178,315
Total Current Liabilities		322,465	267,418
Non-Current Liabilities			
Provisions	20.	48,429	86,965
Total Non-Current Liabilities		48,429	86,965
TOTAL LIABILITIES		370,894	354,383
NET ASSETS		1,066,463	962,765
EQUITY			
Contributed equity	21.	420,000	420,000
Accumulated surplus/(deficit)		646,463	542,765
TOTAL EQUITY		1,066,463	962,765

The Statement of Financial Position should be read in conjunction with the accompanying notes.

Disclosures and legal compliance

Statement of Changes in Equity for the year ended 30 June 2017

	Note	Contributed equity \$	Accumulated surplus (deficit) \$	Total equity \$
Balance at 1 July 2015		420,000	462,785	882,785
Surplus/(deficit)		-	79,980	79,980
Other comprehensive income		-	-	-
Total comprehensive income for the period		-	79,980	79,980
Transactions with owners in their capacity as owners:				
Capital contributions		-	-	-
Other contributions by owners		-	-	-
Distributions to owners		-	-	-
Total		-	-	-
Balance at 30 June 2016		420,000	542,765	962,765
Balance at 1 July 2016	21.	420,000	542,765	962,765
Surplus/(deficit)		-	103,698	103,698
Other comprehensive income		-	-	-
Total comprehensive income for the period		-	103,698	103,698
Transactions with owners in their capacity as owners:				
Capital contributions		-	-	-
Other contributions by owners		-	-	-
Distributions to owners		-	-	-
Total		-	-	-
Balance at 30 June 2017		420,000	646,463	1,066,463

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Disclosures and legal compliance

Statement of Cash Flows for the year ended 30 June 2017

	Note	2017 \$	2016 \$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		3,117,000	3,082,000
Net cash provided by State Government		3,117,000	3,082,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(2,168,900)	(2,146,381)
Supplies and services		(560,704)	(647,052)
Accommodation		(336,093)	(250,374)
GST payments on purchases		(97,623)	(91,291)
Other payments		(32,091)	(45,497)
Receipts			
GST receipts on sales		10,518	514
GST receipts from taxation authority		90,066	88,736
Other receipts	22.	85,523	46,430
Net cash provided by/(used in) operating activities		(3,009,304)	(3,044,915)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of non-current physical assets		-	(6,420)
Net cash provided by/(used in) investing activities		-	(6,420)
Net increase/(decrease) in cash and cash equivalents	22.	107,696	30,664
Cash and cash equivalents at the beginning of the period		761,627	730,963
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		869,323	761,627

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

Disclosures and legal compliance

Summary of Consolidated Account Appropriations and Income Estimates for the year ended 30 June 2017

	2017 Budget \$	2017 Actual \$	Variance \$	2017 Actual \$	2016 Actual \$	Variance \$
Delivery of Services						
Item 80 Net amount appropriated to deliver services	2,878,000	2,878,000	-	2,878,000	2,827,000	51,000
Amount Authorised by Other Statutes						
- <i>Salaries and Allowances Act 1975</i>	255,000	255,000	-	255,000	255,000	-
Total appropriations provided to deliver services	3,133,000	3,133,000	-	3,133,000	3,082,000	51,000
Capital						
Capital Appropriations	-	-	-	-	-	-
GRAND TOTAL	3,133,000	3,133,000	-	3,133,000	3,082,000	51,000
Details of Expenses by Services						
Consultation, research and promotion	3,285,000	3,248,367	(36,633)	3,248,367	3,161,532	86,835
Total Cost of Services	3,285,000	3,248,367	(36,633)	3,248,367	3,161,532	86,835
<i>Less total income</i>	-	(101,049)	(101,049)	(101,049)	(938)	(100,111)
Net Cost of Services	3,285,000	3,147,318	(137,682)	3,147,318	3,160,594	(13,276)
Adjustments	(152,000)	(14,318)	137,682	(14,318)	(78,594)	64,276
Total appropriations provided to deliver services	3,133,000	3,133,000	-	3,133,000	3,082,000	51,000
Capital Expenditure						
Purchase of non-current physical assets	-	-	-	-	(6,420)	6,420
Adjustments for other funding sources	-	-	-	-	6,420	(6,420)
Capital appropriations	-	-	-	-	-	-

Adjustments comprise movements in cash balances and other accrual items such as receivables, payables and superannuation.

[Note 26 'Explanatory statement'](#) provides details of any significant variations between estimates and actual results for 2017 and between the actual results for 2017 and 2016.

Disclosures and legal compliance

Note 1. Australian Accounting Standards

General

The Commissioner for Children and Young People's (hereafter CCYP for the purpose of the notes) financial statements for the year ended 30 June 2017 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

CCYP has adopted any applicable, new and revised Australian Accounting Standards from their operative dates.

Early adoption of standards

CCYP cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. There has been no early adoption of any other Australian Accounting Standards that have been issued or amended (but not operative) by CCYP for the annual reporting period ended 30 June 2017.

Note 2. Summary of significant accounting policies

(a) General statement

CCYP is a not-for-profit reporting entity that prepares general purpose financial statements in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB as applied by the Treasurer's instructions. Several of these are modified by the Treasurer's instructions to vary application, disclosure, format and wording.

The Financial Management Act 2006 and the Treasurer's instructions impose legislative provisions that govern the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

(b) Basis of preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars and all values are rounded to the nearest dollar.

Note 3. 'Judgements made by management in applying accounting policies' discloses judgements that have been made in the process of applying CCYP's accounting policies resulting in the most significant effect on amounts recognised in the financial statements.

Note 4. 'Key sources of estimation uncertainty' discloses key assumptions made concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(c) Reporting entity

The reporting entity comprises CCYP.

Mission

The mission of CCYP is to improve the wellbeing of children and young people by working with them, their families, community and government in Western Australia. CCYP is predominantly funded by Parliamentary appropriations.

Service

1. Consultation, research and promotion of the wellbeing of children and young people.

As there is only one service provided by CCYP, the Schedule of Income and Expenses by service and the Schedule of Assets and Liabilities by service have not been prepared.

(d) Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be

Disclosures and legal compliance

designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed equity.

The transfers of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

(e) Income

Revenue recognition

Revenue is recognised and measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

Provision of services

Revenue is recognised by reference to the stage of completion of the transaction.

Interest

Revenue is recognised as the interest accrues.

Service appropriations

Service Appropriations are recognised as revenues at fair value in the period in which CCYP gains control of the appropriated funds. CCYP gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Net Appropriation Determination

The Treasurer may make a determination providing for prescribed receipts to be retained for services under the control of CCYP.

Gains

Realised or unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non current assets and some revaluations of non current assets.

(f) Plant and equipment

Capitalisation/expensing of assets

Items of plant and equipment costing \$5,000 or more are recognised as assets and the cost of

utilising assets is expensed (depreciated) over their useful lives. Items of plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

Initial recognition and measurement

Plant and equipment is initially recognised at cost.

For items of plant and equipment acquired at no cost or for nominal cost, the cost is the fair value at the date of acquisition.

Subsequent measurement

Subsequent to initial recognition of an asset, historical cost is used for the measurement of plant and equipment. Items of plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses. CCYP does not hold any land, buildings or infrastructure assets.

Derecognition

Upon disposal or derecognition of an item of plant and equipment, any revaluation surplus relating to that asset is retained in the asset revaluation surplus.

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

Depreciation is calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

Office equipment



Computer hardware



Furniture, fixtures and fittings



Disclosures and legal compliance

(g) Intangible assets

Capitalisation/expensing of assets

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more are capitalised. The cost of utilising the assets is expensed (amortised) over their useful life. Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

The cost model is applied for subsequent measurement requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life which is reviewed annually) on the straight line basis. All intangible assets controlled by CCYP have a finite useful life and zero residual value.

The expected useful lives for each class of intangible asset are:

Software ^(a)



(a) Software that is not integral to the operation of any related hardware

Computer software

Software that is an integral part of the related hardware is recognised as plant and equipment. Software that is not an integral part of the related hardware is recognised as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition.

(h) Impairment of assets

Plant and equipment and intangible assets are tested for any indication of impairment at the end of each reporting period. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less

than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss. As CCYP is a not for profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at the end of each reporting period irrespective of whether there is any indication of impairment.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market-based evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairment at the end of each reporting period.

(i) Leases

CCYP holds operating leases for its office building and motor vehicles. Operating leases are expensed on a straight line basis over the lease term as this represents the pattern of benefits to be derived from the leased property and motor vehicles.

Disclosures and legal compliance

(j) Financial instruments

In addition to cash, CCYP has two categories of financial instrument:

Receivables; and

Financial liabilities measured at amortised cost.

Financial instruments have been disaggregated into the following classes:

- Financial Assets
 - Cash and cash equivalents
 - Restricted cash and cash equivalents
 - Receivables
 - Amounts receivable for services
- Financial Liabilities
 - Payables.

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(k) Cash and cash equivalents

For the purpose of the Statement of Cash Flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

(l) Accrued salaries

Accrued salaries (see note 19 'Payables') represent the amount due to staff but unpaid at the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. CCYP considers the carrying amount of accrued salaries to be equivalent to its net fair value.

The accrued salaries suspense account (see Note 13 'Restricted cash and cash equivalents') consists of amounts paid annually into a suspense account

over a period of ten financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur instead of the normal 26. No interest is received on this account.

(m) Amounts receivable for services (holding account)

CCYP receives funding on an accrual basis. The appropriations are paid partly in cash and partly as an asset (holding account receivable). The accrued amount receivable is accessible on the emergence of the cash funding requirement to cover leave entitlements and asset replacement.

(n) Receivables

Receivables are recognised at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that CCYP will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

(o) Payables

Payables are recognised at the amounts payable when CCYP becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

(p) Provisions

Provisions are liabilities of uncertain timing or amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the end of each reporting period.

Provisions - employee benefits

All annual leave and long service leave provisions are in respect of employees' services up to the end of the reporting period.

Disclosures and legal compliance

Annual leave

Annual leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore considered to be 'other long term employee benefits'. The annual leave liability is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

The provision for annual leave is classified as current liability as CCYP does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Long service leave

Long service leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Unconditional long service leave provisions are classified as current liabilities as CCYP does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Pre-conditional and

conditional long service leave provisions are classified as non-current liabilities because CCYP has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

Superannuation

The Government Employees Superannuation Board (GESB) and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

Eligible employees contribute to the Pension Scheme, a defined benefit pension scheme closed to new members since 1987, or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme closed to new members since 1995.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension Scheme or the GSS became non contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). From 30 March 2012, existing members of the WSS or GESBS and new employees have been able to choose their preferred superannuation fund provider. CCYP makes contributions to GESB or other fund provider on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. Contributions to these accumulation schemes extinguish CCYP's liability for superannuation charges in respect of employees who are not members of the Pension Scheme or GSS.

The GSS is a defined benefit scheme for the purposes of employees and whole of government reporting. However, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by CCYP to GESB extinguishes the agency's obligations to the related superannuation liability.

Disclosures and legal compliance

CCYP has no liabilities under the Pension Scheme or the GSS. The liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by CCYP to the GESB.

The GESB makes all benefit payments in respect of the Pension Scheme and GSS, and is recouped from the Treasurer for the employer's share.

Provisions – other

Employment on costs

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of CCYP's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

(q) Superannuation expense

The superannuation expense in the profit or loss of the Statement of Comprehensive Income comprises of employer contributions paid to the GSS (concurrent contributions), WSS, the GESBS, and other super funds.

(r) Assets and services received free of charge or for nominal cost

Assets or services received free of charge or for nominal cost that CCYP would otherwise purchase if not donated, are recognised as income at the fair value of the assets or services where they can be reliably measured. A corresponding expense is recognised for services received. Receipts of assets are recognised in the Statement of Financial Position.

Assets or services received from other State Government agencies are separately disclosed under Income from State Government in the Statement of Comprehensive Income.

(s) Joint operations

CCYP has no interests in joint arrangements that are joint operations.

(t) Comparative figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

Note 3. Judgements made by management in applying accounting policies

The preparation of financial statements requires management to make judgements about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. CCYP evaluates these judgements regularly.

Operating lease commitments

CCYP has entered into a lease for a building used for office accommodation. It has been determined that the lessor retains substantially all the risks and rewards incidental to ownership. Accordingly, this lease has been classified as an operating lease.

Note 4. Key sources of estimation uncertainty

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Long Service Leave

Several estimations and assumptions used in calculating CCYP's long service leave provision include expected future salary rates, discount rates, employee retention rates and expected future payments. Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Disclosures and legal compliance

Note 5. Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

CCYP has applied the following Australian Accounting Standards effective, or adopted, for annual reporting periods beginning on or after 1 July 2016 that impacted on CCYP.

AASB 1057	<p><i>Application of Australian Accounting Standards</i></p> <p>This Standard lists the application paragraphs for each other Standard (and Interpretation), grouped where they are the same. There is no financial impact.</p>
AASB 2014-3	<p><i>Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & 11]</i></p> <p>The Authority establishes Joint Operations in pursuit of its objectives and does not routinely acquire interests in Joint Operations. Therefore, there is no financial impact on application of the Standard.</p>
AASB 2014-4	<p><i>Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]</i></p> <p>The adoption of this Standard has no financial impact for CCYP as depreciation and amortisation is not determined by reference to revenue generation, but by reference to consumption of future economic benefits.</p>
AASB 2014-9	<p><i>Amendments to Australian Accounting Standards - Equity Method in Separate Financial Statements [AASB 1, 127 & 128]</i></p> <p>This Standard amends AASB 127, and consequentially amends AASB 1 and AASB 128, to allow entities to use the equity method of accounting for investments in subsidiaries, joint ventures and associates in their separate financial statements. As CCYP has no joint ventures and associates, the application of the Standard has no financial impact.</p>
AASB 2015-1	<p><i>Amendments to Australian Accounting Standards - Annual Improvements to Australian Accounting Standards 2012-2014 Cycle [AASB 1, 2, 3, 5, 7, 11, 110, 119, 121, 133, 134, 137 & 140]</i></p> <p>These amendments arise from the issuance of International Financial Reporting Standard Annual Improvements to IFRSs 2012-2014 Cycle in September 2014, and editorial corrections. The Authority has determined that the application of the Standard has no financial impact.</p>
AASB 2015-2	<p><i>Amendments to Australian Accounting Standards - Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]</i></p> <p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements. There is no financial impact.</p>

Disclosures and legal compliance

AASB 2015-6	<p><i>Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049]</i></p> <p>The amendments extend the scope of AASB 124 to include application by not-for-profit public sector entities. Implementation guidance is included to assist application of the Standard by not-for-profit public sector entities. There is no financial impact.</p>
AASB 2015-10	<p><i>Amendments to Australian Accounting Standards Effective Date of Amendments to AASB 10 & 128</i></p> <p>This Standard defers the mandatory effective date (application date) of amendments to AASB 10 & AASB 128 that were originally made in AASB 2014-10 so that the amendments are required to be applied for annual reporting periods beginning on or after 1 January 2018 instead of 1 January 2016. There is no financial impact.</p>

Future impact of Australian Accounting Standards not yet operative

CCYP cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements* or by an exemption from TI 1101. By virtue of a limited exemption, CCYP has early adopted AASB 2015-7 *Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities*. Where applicable, CCYP plans to apply these Australian Accounting Standards from their application date.

		Operative for reporting periods beginning on/after
AASB 9	<p><i>Financial Instruments</i></p> <p><i>This Standard supersedes AASB 139 Financial Instruments: Recognition and Measurement</i>, introducing a number of changes to accounting treatments.</p> <p>The mandatory application date of this Standard is currently 1 January 2018 after being amended by AASB 2012-6, AASB 2013-9 and AASB 2014-1 <i>Amendments to Australian Accounting Standards</i>. CCYP has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 15	<p><i>Revenue from Contracts with Customers</i></p> <p>This Standard establishes the principles that CCYP shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.</p> <p>CCYP's income is principally derived from appropriations which will be measured under AASB 1058 <i>Income of Not-for-Profit Entities</i> and will be unaffected by this change. However, CCYP has not yet determined the potential impact of the Standard on 'User charges and fees' and 'Sales' revenues. In broad terms, it is anticipated that the terms and conditions attached to these revenues will defer revenue recognition until CCYP has discharged its performance obligations.</p>	1 Jan 2019

Disclosures and legal compliance

		Operative for reporting periods beginning on/after
AASB 16	<p><i>Leases</i></p> <p>This Standard introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value.</p> <p>Whilst the impact of AASB 16 has not yet been quantified, the entity currently has operating lease commitments for \$471,650. CCYP anticipates most of this amount will be brought onto the statement of financial position, excepting amounts pertinent to short-term or low-value leases. Interest and amortisation expense will increase and rental expense will decrease.</p>	1 Jan 2019
AASB 1058	<p><i>Income of Not-for-Profit Entities</i></p> <p>This Standard clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, more closely reflecting the economic reality of NFP entity transactions that are not contracts with customers. Timing of income recognition is dependent on whether such a transaction gives rise to a liability, or a performance obligation (a promise to transfer a good or service), or, an obligation to acquire an asset. CCYP has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2019
AASB 2010-7	<p>Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Int 2, 5, 10, 12, 19 & 127]</p> <p>This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010.</p> <p>The mandatory application date of this Standard has been amended by AASB 2012-6 and AASB 2014-1 to 1 January 2018. CCYP has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 2014-1	<p><i>Amendments to Australian Accounting Standards</i></p> <p>Part E of this Standard makes amendments to AASB 9 and consequential amendments to other Standards. It has not yet been assessed by CCYP to determine the application or potential impact of the Standard.</p>	1 Jan 2018

Disclosures and legal compliance

		Operative for reporting periods beginning on/after
AASB 2014-5	<p><i>Amendments to Australian Accounting Standards arising from AASB 15</i></p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 15. CCYP has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 2014-7	<p><i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</i></p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 9 (December 2014). CCYP has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 2014-10	<p><i>Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture [AASB 10 & 128]</i></p> <p>This Standard amends AASB 10 and AASB 128 to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture. The mandatory effective date (application date) for the Standard has been deferred to 1 January 2018 by AASB 2015-10. CCYP has determined that the Standard has no financial impact.</p>	1 Jan 2018
AASB 2015-8	<p><i>Amendments to Australian Accounting Standards – Effective Date of AASB 15</i></p> <p>This Standard amends the mandatory effective date (application date) of AASB 15 Revenue from Contracts with Customers so that AASB 15 is required to be applied for annual reporting periods beginning on or after 1 January 2018 instead of 1 January 2017. For Not-For-Profit entities, the mandatory effective date has subsequently been amended to 1 January 2019 by AASB 2016-7. CCYP has not yet determined the application or the potential impact of AASB 15.</p>	1 Jan 2019
AASB 2016-2	<p><i>Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107</i></p> <p>This Standard amends AASB 107 Statement of Cash Flows (August 2015) to require disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. There is no financial impact.</p>	Jan 2017

Disclosures and legal compliance

		Operative for reporting periods beginning on/after
AASB 2016-3	<p><i>Amendments to Australian Accounting Standards – Clarifications to AASB 15</i></p> <p>This Standard clarifies identifying performance obligations, principal versus agent considerations, timing of recognising revenue from granting a licence, and, provides further transitional provisions to AASB 15. CCYP has not yet determined the application or the potential impact.</p>	1 Jan 2018
AASB 2016-4	<p><i>Amendments to Australian Accounting Standards – Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities.</i></p> <p>This Standard clarifies that the recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement. CCYP has not yet determined the application or the potential impact.</p>	1 Jan 2017
AASB 2016-7	<p><i>Amendments to Australian Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities</i></p> <p>This Standard amends the mandatory effective date (application date) of AASB 15 and defers the consequential amendments that were originally set out in AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15 for not-for-profit entities to annual reporting periods beginning on or after 1 January 2019, instead of 1 January 2018. There is no financial impact.</p>	1 Jan 2017
AASB 2016-8	<p><i>Amendments to Australian Accounting Standards - Australian Implementation Guidance for Not-for-Profit Entities</i></p> <p>This Standard inserts Australian requirements and authoritative implementation guidance for not-for-profit entities into AASB 9 and AASB 15. This guidance assists not-for-profit entities in applying those Standards to particular transactions and other events. There is no financial impact.</p>	1 Jan 2019
AASB 2017-2	<p><i>Amendments to Australian Accounting Standards - Further Annual Improvements 2014-2016 Cycle</i></p> <p>This Standard clarifies the scope of AASB 12 by specifying that the disclosure requirements apply to an entity's interests in other entities that are classified as held for sale, held for distribution to owners in their capacity as owners or discontinued operations in accordance with AASB 5. There is no financial impact.</p>	1 Jan 2017

Disclosures and legal compliance

Note 6. Employee benefits expense	2017	2016
	\$	\$
Wages and salaries ^(a)	1,935,614	1,873,730
Superannuation – defined contribution plans ^(b)	171,224	178,347
Other related expenses	13,574	14,492
	2,120,412	2,066,569

(a) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component, leave entitlements including superannuation contribution component.

(b) Defined contribution plans include West State, Gold State, GESB Super Scheme and other eligible funds.

Employment on-costs expenses such as workers' compensation insurance are included at [note 7 'Supplies and services'](#).
Employment on-costs liability is included at note 20 'Provisions'.

Note 7. Supplies and Services

Communications	34,425	38,458
Contractors and consultants	418,284	394,383
Consumables	108,584	105,433
Travel	83,390	60,529
Lease, rent and hire costs	27,949	23,758
Licence, fee and registration	6,591	15,195
Publication	35,748	102,644
Advertisement	-	1,625
Sponsorship	17,700	39,334
Other	11,048	1,859
	743,719	783,218

Note 8. Depreciation

Depreciation		
Computer equipment	6,010	5,832
Furniture fixtures and fittings	6,963	6,963
Office equipment	3,079	3,079
Total depreciation	16,052	15,874

Note 9. Accommodation expenses

Lease rentals	268,870	227,720
Repairs and maintenance	56,175	12,188
Cleaning	11,048	10,466
	336,093	250,374

Disclosures and legal compliance

	2017 \$	2016 \$
Note 10. Other expenses		
Internal and external audit fee	30,438	44,713
Other	1,654	785
	32,091	45,497

Note 11. Other revenue

Sponsorship	98,000	-
Employee Contributions	3,049	938
	101,049	938

Note 12. Income from State Government

Appropriation received during the period:		
Service appropriations ^(a)	3,133,000	3,082,000
	3,133,000	3,082,000
Services received free of charge from other state government agencies during the financial year period ^(b)		
Determined on the basis of the following estimates provided by agencies:		
Department of the Attorney General – Corporate Services	108,523	149,332
Department of Finance – Government Accommodation	9,493	9,242
	118,016	158,574
	3,251,016	3,240,574

(a) Service appropriations fund the net cost of services delivered. Appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the budgeted depreciation expense for the year and any agreed increase in leave liability during the year.

(b) Assets or services received free of charge or for nominal cost are recognised as revenue at fair value of the assets and/or services that can be reliably measured and which would have been purchased if they were not donated. Contribution of assets or services in the nature of contributions by owners are recognised direct to equity.

Note 13. Restricted cash and cash equivalents

Current		
Accrued salaries suspense account ^(a)	-	-
	-	-
Non-Current		
Accrued salaries suspense account ^(a)	6,401	-
	6,401	-

(a) Fund held in the suspense account used for the purpose of meeting the 27th pay in a financial year that occurs every 11 years.

Disclosures and legal compliance

	2017	2016
	\$	\$
Note 14. Receivables		
Current		
Receivables	16,500	1,174
GST receivable	34,623	37,584
Other receivable	200	-
Total current	51,323	38,758
Total receivables	51,323	38,758

CCYP does not hold any collateral or other enhancements as security for receivables.

Note 15. Amounts receivable for services (Holding Account)

Current	-	-
Non-current	450,000	434,000
	450,000	434,000

Represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

Note 16. Plant and equipment

Computer hardware		
At cost	18,031	31,896
Accumulated depreciation	(13,778)	(21,632)
	4,253	10,264
Office equipment		
At cost	15,894	36,056
Accumulated depreciation	(7,399)	(24,483)
	8,495	11,573
Furniture, fixtures and fittings		
At cost	69,630	324,630
Accumulated depreciation	(15,667)	(263,704)
	53,963	60,926
	66,711	82,763

Disclosures and legal compliance

Reconciliation

Reconciliations of the carrying amounts of plant and equipment at the beginning and end of the reporting period are set out in the table below:

	Computer Hardware	Office Equipment	Fixtures & Fittings	Total
2017	\$	\$	\$	\$
Carrying amount at start of year	10,263	11,573	60,926	82,762
Assets purchased	-	-	-	-
Assets disposed	-	-	-	-
Depreciation	(6,010)	(3,079)	(6,963)	(16,051)
Carrying amount at end of year	4,253	8,495	53,963	66,711
2016	\$	\$	\$	\$
Carrying amount at start of year	9,675	14,652	67,890	92,217
Assets purchased	6,420	-	-	6,420
Assets disposed	-	-	-	-
Depreciation	(5,832)	(3,079)	(6,964)	(15,875)
Carrying amount at end of year	10,263	11,573	60,926	82,762

	2017	2016
Note 17. Intangible assets	\$	\$
Computer software		
At cost	-	15,086
Accumulated amortisation	-	(15,086)
Carrying amount at end of period	-	-

Note 18. Impairment of assets

There were no indications of impairment to plant and equipment or intangible assets at 30 June 2017.

CCYP held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

CCYP had no surplus assets at 30 June 2017.

Disclosures and legal compliance

Note 19. Payables	2017	2016
	\$	\$
Current		
Trade payables	39,741	32,086
Payables to ATO	58,840	-
Accrued expenses	55,522	57,017
Accrued salaries	6,992	-
Accrued superannuation	664	-
Total current	161,759	89,103

Note 20. Provisions

Current		
<i>Employee benefits provision</i>		
Annual leave ^(a)	81,048	96,837
Long service leave ^(b)	78,979	80,728
	160,027	177,565
<i>Other provisions</i>		
Employment on-costs ^(c)	679	750
	679	750
	160,706	178,315
Non-current		
<i>Employee benefits provision</i>		
Long service leave ^(b)	48,209	86,571
	48,209	86,571
<i>Other provisions</i>	220	395
Employment on-costs ^(c)	220	395
	48,429	86,966

(a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Within 12 months of the end of the reporting period	73,060	94,170
More than 12 months after the end of the reporting period	8,308	3,048
	81,368	97,218

(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Within 12 months of the end of reporting period	19,845	40,548
More than 12 months after the end of the reporting period	107,922	127,514
	127,768	168,062

(c) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including worker's compensation insurance. The provision is the present value of expected future payments.

Disclosures and legal compliance

Note 20. Provisions (continued)

Movements in other provisions

Movements in each class of provisions during the financial year, other than employee benefits, are set out below.

	2017 \$	2016 \$
Employment on-cost provision		
Carrying amount at start of period	1,145	1,195
Additional provisions recognised	(246)	(50)
Carrying amount at end of period	899	1,145

Note 21. Equity

The Western Australian Government holds the equity interest in CCYP on behalf of the community. Equity represents the residual interest in the net assets of CCYP.

	2017 \$	2016 \$
Contributed equity		
Balance at start of period	420,000	420,000
Contributions by owners		
Capital appropriation	-	-
Total contributions by owners	-	-
Balance at end of period	420,000	420,000
Accumulated surplus/(deficit)		
Balance at start of period	542,765	462,785
Result for the period	103,698	79,980
Balance at the end of period	646,463	542,765
Total Equity at end of period	1,066,463	962,765

Disclosures and legal compliance

Note 22. Notes to the Statement of Cash Flows

Reconciliation of Cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

	2017 \$	2016 \$
Cash and cash equivalents	862,922	761,627
Restricted cash and cash equivalents (Note 13)	6,401	-
	869,323	761,627

Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

Net cost of services	(3,147,318)	(3,160,594)
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Non-cash items:

Depreciation (Note 8 'Depreciation')	16,052	15,874
Loss on de-recognition of furniture, fixtures and fittings (Note 10 'other expense')	-	-
Resources received free of charge (note 12 'Income from State Government')	118,016	158,574

(Increase)/decrease in assets:

Current receivables ^(a)	(15,526)	45,493
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Increase/(decrease) in liabilities:

Current payables ^(a)	72,656	(93,155)
Current provisions	(17,608)	(6,141)
Non-current provisions	(38,537)	(2,924)

Net GST receipts/(payments) ^(b)	2,961	(2,041)
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Change in GST in receivables/payables ^(c)		
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Net cash provided by/(used in) operating activities	(3,009,304)	(3,044,914)
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(a) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

(b) This is the net GST paid/received, i.e cash transactions.

(c) This reverses out the GST in receivables and payables.

Disclosures and legal compliance

Note 23. Commitments

The commitments below are inclusive of GST where relevant.

Non cancellable operating lease commitments	2017	2016
	\$	\$
Commitments for minimum lease payment are payable as follows:		
Within 1 year	226,419	218,663
Later than 1 year and not later than 5 years	328,566	525,140
	554,985	743,803

The non cancellable operating leases represent CCYP's property lease and leases on its motor vehicles. The property lease is a non-cancellable lease with a term expiring 30 November 2019. There is a fixed 3.5% increase in rent rates at the end of each lease year.

The motor vehicle lease is a non-cancellable lease, with lease payments monthly. New vehicle leases are negotiated at the end of this period, the number of vehicle leases being subject to State Fleet imposed agency vehicle caps.

Note 24. Contingent liabilities and contingent assets

Contingent liabilities

The CCYP has no contingent liabilities for the financial year 2016–17.

Contingent assets

The CCYP has no contingent assets for the financial year 2016–17.

Note 25. Event occurring after the end of the reporting period

There were no events occurring after the end of the reporting period that impact on the financial statements.

Disclosures and legal compliance

Note 26. Explanatory Statement

All variances between original budget and actual results for 2017 and between the actual results for 2017 and 2016 are shown below. Narratives are provided for selected major variances, which are generally greater than:

- 5% and \$63,000 for the Statements of Comprehensive Income Statement and Cash Flow Statement; and
- 5% and \$26,000 for the Statement of Financial Position.

	Variance Note	Original Budget 2017 \$	Actual 2017 \$	Actual 2016 \$	Variance between original budget and actual 2017 \$	Variance between actual results for 2017 and 2016 \$
Statement of Comprehensive Income (Controlled Operations)						
Employee benefits expense	1	2,315,000	2,120,412	2,066,569	194,588	53,843
Supplies and services	2	447,000	743,719	783,218	(296,719)	(39,499)
Depreciation and amortisation expense		16,000	16,052	15,874	(52)	178
Accommodation expenses	A	315,000	336,093	250,374	(21,093)	85,719
Other expenses	3	192,000	32,091	45,497	159,909	(13,406)
Total cost of services		3,285,000	3,248,367	3,161,532	36,633	86,835
Income						
<i>Revenue</i>						
Other revenue	4,B	-	101,049	938	(101,049)	100,111
Total Revenue		-	101,049	938	(101,049)	100,111
NET COST OF SERVICES		3,285,000	3,147,318	3,160,594	137,682	(13,276)
Income from State Government						
Service appropriation		3,133,000	3,133,000	3,082,000	-	51,000
Services received free of charge		152,000	118,016	158,574	33,984	(40,558)
Total income from State Government		3,285,000	3,251,016	3,240,574	33,984	10,442
SURPLUS/(DEFICIT) FOR THE PERIOD		-	103,698	79,980	(103,698)	23,718
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		-	103,698	79,980	(103,698)	23,718

Disclosures and legal compliance

Note 26. Explanatory Statement (continued)

	Variance Note	Original Budget 2017 \$	Actual 2017 \$	Actual 2016 \$	Variance between original budget and actual 2017 \$	Variance between actual results for 2017 and 2016 \$
Statement of Financial Position (Controlled Operations)						
ASSETS						
Current Assets						
Cash and cash equivalents		667,000	862,922	761,627	(195,922)	101,295
Receivables		20,000	51,323	38,758	(31,323)	12,565
Total Current Assets		687,000	914,245	800,385	(227,245)	113,860
Non-Current Assets						
Restricted cash and cash equivalents		64,000	6,401	-	57,599	6,401
Amounts receivable for services		466,000	450,000	434,000	16,000	16,000
Property, plant and equipment		60,000	66,711	82,763	(6,711)	(16,052)
Total Non-Current Assets		590,000	523,112	516,763	66,888	6,349
TOTAL ASSETS		1,277,000	1,437,357	1,317,148	160,357	120,209
LIABILITIES						
Current Liabilities						
Payables		-	161,759	89,103	(161,759)	72,656
Provisions		184,000	160,706	178,315	23,294	(17,608)
Other current liabilities	5	120,000	-	-	120,000	-
Total Current Liabilities		304,000	322,465	267,418	(18,465)	55,048
Non-Current Liabilities						
Provisions	6,C	90,000	48,429	86,965	41,571	(38,536)
Total Non-Current Liabilities		90,000	48,429	86,965	41,571	(38,536)
TOTAL LIABILITIES		394,000	370,894	354,383	23,106	16,512
NET ASSETS		883,000	1,066,463	962,765	(183,463)	103,697
EQUITY						
Contributed equity		420,000	420,000	420,000	-	-
Accumulated surplus/(deficit)		463,000	646,463	542,765	(183,463)	103,698
TOTAL EQUITY		883,000	1,066,463	962,765	(183,463)	103,698

Disclosures and legal compliance Disclosures

Note 26. Explanatory Statement (continued)

	Variance Note	Original Budget 2017 \$	Actual 2017 \$	Actual 2016 \$	Variance between original budget and actual 2017 \$	Variance between actual results for 2017 and 2016 \$
Statement of Cash Flows (Controlled Operations)						
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		3,117,000	3,117,000	3,082,000	-	35,000
Net cash provided by State Government		3,117,000	3,117,000	3,082,000	-	35,000
Utilised as follows:						
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits	7	(2,315,000)	(2,168,900)	(2,146,381)	(146,100)	(22,519)
Supplies and services	8,D	(313,000)	(560,704)	(647,052)	247,704	86,348
Accommodation	E	(314,000)	(336,093)	(250,374)	22,093	(85,719)
GST payments on purchases	9	-	(97,623)	(91,291)	97,623	(6,332)
Other payments	10	(205,000)	(32,091)	(45,497)	(172,909)	13,406
Receipts						
GST receipts on sales	11	-	10,518	514	(10,518)	10,004
GST receipts from taxation authority		30,000	90,066	88,736	(60,066)	1,330
Other receipts		-	85,523	46,430	(85,523)	39,093
Net cash provided by/(used in) operating activities		(3,117,000)	(3,009,304)	(3,044,915)	(107,696)	35,611
Payments						
Purchase of non-current physical assets		-	-	(6,420)	-	6,420
Net cash provided by/(used in) investing activities		-	-	(6,420)	-	6,420
Net increase/(decrease) in cash and cash equivalents		-	107,696	30,664	(107,696)	77,032
Cash and cash equivalents at the beginning of the period		731,000	761,627	730,963	(30,627)	30,664
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		731,000	869,323	761,627	(138,323)	107,696

Disclosures and legal compliance

Note 26. Explanatory Statement (continued)

Major Variance Narratives (Controlled Operations)

Major variances between original budget and actual result 2017

1. Employee benefits expense was \$194,588 less than the original budget. This is due to staffing assumptions made of CCYPs staff structure at the time of the budget.
2. Supplies and services exceeded the original budget by \$296,719. This is due to the classifications of expenditures and assumptions made at the time of the budget. This over budget item is partially offset by under budget in the other expenses category.
3. Other expenses was \$159,909 less than the original budget. Again this is due to classifications of expenditures and assumptions made at the time of the budget. CCYPs total cost of services was within 1% of the original budget.
4. Other revenue exceeded the original budget by \$101,049. Contributions were received (other than from CCYPs Treasury appropriation) from the Commissioner's Thinker in Residence event and a national research project into child protection. The abovementioned was not known at the time of the original budget.
5. CCYP had no other current liabilities in 2017. The variance is related to mis-classification in the original budget.
6. Provisions (non-current liabilities) was \$41,571 less the original budget. Provisions are for long service leave which are based on assumptions which are CCYPs best estimates of the variables at the time. The calculation that will determine the ultimate cost of providing these post-employment benefits is performed at the end of the financial year.

7. The variance is explained in note 1 above.
8. The variance is explained in note 2 above.
9. GST payments on purchases was mis-categorised into other payments at the time the original budget was prepared.
10. This variance is explained in note 3 above.
11. The variance is explained in note 4 above.

Major variances between actual results for 2017 and 2016

- A. Accommodation expenses increased by \$85,719 from the 2016 financial year. This was because of a rent increase, additional monies payable as a result of a variable outgoing audit adjustment and some minor works required on the office premises.
- B. This variance is explained in note 4 above.
- C. Provisions (non-current liabilities) decreased by \$38,536 from the 2017 financial year. This was because of a reduction in CCYPs long service liability resultant from payment of long service leave to several staff members.
- D. Supplies and services decreased by \$86,348 from the 2016 financial year. This is due mainly from publications costs which vary greatly depending on the number and type of publication produced.
- E. The variance is explained in note A above.

Disclosures and legal compliance

Note 27. Financial instruments

(a) Financial risk management objectives and policies

Financial Instruments held by CCYP are cash and cash equivalents, restricted cash and cash equivalents, receivables and payables. CCYP has limited exposure to financial risks. CCYP's overall risk management program focuses on managing the risks identified below.

Credit risk

Credit risk arises when there is the possibility of CCYP's receivables defaulting on their contractual obligations resulting in financial loss to CCYP.

The maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any allowance for impairment, as shown in the table at note [27\(c\) 'Financial instruments disclosures'](#) and [note 14 'Receivables'](#).

Credit risk associated with CCYP's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than government, CCYP trades only with recognised, creditworthy third parties. CCYP has policies in place to ensure that services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that CCYP's exposure to bad debts is minimal. At the end of the reporting period there were no significant concentrations of credit risk.

Liquidity risk

Liquidity risk arises when CCYP is unable to meet its financial obligations as they fall due.

CCYP is exposed to liquidity risk through its trading in the normal course of business.

CCYP has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will effect CCYP's income or the value of its holdings of financial instruments. CCYP does not trade in foreign currency and is not materially exposed to other price risks. CCYP is not exposed to interest rate risk because all other cash and cash equivalents and restricted cash are non-interest bearing and CCYP has no borrowings.

(b) Categories of financial instruments

In addition to cash, the carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2017 \$	2016 \$
Financial Assets		
Cash and cash equivalents	862,922	761,627
Restricted cash and cash equivalents	6,401	-
Receivables ^(a)	466,700	435,174
Financial Liabilities		
Payables	161,759	89,103

(a) The amount of receivables excludes GST recoverable from the ATO (statutory receivable)receivable).

Disclosures and legal compliance

(c) Financial instrument disclosures

Credit risk

The following table details CCYP's maximum exposure to credit risk and the ageing analysis of financial assets. CCYP's maximum exposure to credit risk at the end of the reporting period is the carrying amount of the financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired and impaired financial assets. The table is based on information provided to senior management of CCYP.

CCYP does not hold any collateral as security or other credit enhancements relating to the financial assets it holds.

Aged analysis of financial assets

	Carrying Amount \$	Not past due and not impaired \$	Past due but not impaired					Impaired financial assets \$
			Up to 1 month \$	1-3 months \$	3 months to 1 year \$	1-5 years \$	More than 5 years \$	
2017								
Cash and cash equivalents	862,922	862,922	-	-	-	-	-	-
Restricted cash and cash equivalent	6,401	6,401	-	-	-	-	-	-
Receivables ^(a)	16,700	16,700	-	-	-	-	-	-
Amount receivable for services	450,000	450,000	-	-	-	-	-	-
	1,336,023	1,336,023	-	-	-	-	-	-
2016								
Cash and cash equivalents	761,627	761,627	-	-	-	-	-	-
Restricted cash and cash equivalent	-	-	-	-	-	-	-	-
Receivables ^(a)	1,174	1,174	-	-	-	-	-	-
Amount receivable for services	434,000	434,000	-	-	-	-	-	-
	1,196,801	1,196,801	-	-	-	-	-	-

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).

Disclosures and legal compliance

Liquidity risk and interest rate exposure

The following table details CCYP's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Weighted Average Effective Interest Rate %	Carrying Amount \$	Interest rate exposure			Maturity Dates					
			Fixed interest rate \$	Variable interest rate \$	Non-Interest Bearing \$	Nominal Amount \$	Up to 1 month \$	1-3 months \$	3 months to 1 year \$	1-5 years \$	More than 5 years \$
2017											
Financial Assets											
Cash and cash equivalents		862,922	-	-	862,922	862,922	862,922	-	-	-	-
Restricted cash and cash equivalent		6,401	-	-	6,401	6,401	6,401	-	-	-	-
Receivables ^(a)		16,700	-	-	16,700	16,700	16,700	-	-	-	-
Amount receivable for services		450,000	-	-	450,000	450,000	-	-	-	-	450,000
		1,336,023	-	-	1,336,023	1,336,023	886,023	-	-	-	450,000
Financial Liabilities											
Payables		161,759	-	-	161,759	161,759	161,759	-	-	-	-
		161,759	-	-	161,759	161,759	161,759	-	-	-	-
2016											
Financial Assets											
Cash and cash equivalents		761,627	-	-	761,627	761,627	761,627	-	-	-	-
Restricted cash and cash equivalent		0	-	-	-	-	-	-	-	-	-
Receivables ^(a)		1,174	-	-	1,174	1,174	1,174	-	-	-	-
Amount receivable for services		434,000	-	-	434,000	434,000	-	-	-	-	434,000
		1,196,801	-	-	1,196,801	1,196,801	762,801	-	-	-	434,000
Financial Liabilities											
Payables		89,103	-	-	89,103	89,103	89,103	-	-	-	-
		89,103	-	-	89,103	89,103	89,103	-	-	-	-

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).

Disclosures and legal compliance

Interest rate sensitivity analysis

None of CCYP's financial assets and liabilities at the end of the reporting period are sensitive to movements in interest rates. Movements in interest rates would therefore have no impact on CCYP's surplus or equity.

Fair values

All financial assets and liabilities recognised in the Statement of Financial Position, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

Note 28. Compensation of Key Management Personnel

CCYP has determined that key management personnel include Cabinet Ministers and senior officers of CCYP. However, CCYP is not obligated to reimburse for the compensation of Ministers and therefore no disclosure is required. The disclosures in relation to Ministers' compensation may be found in the Annual Report on State Finances.

\$	2017	2016
Compensation of senior officers compensation band		
270,001 – 280,000	1	-
170,001 – 180,000	-	2
160,001 – 170,000	1	1
150,001 – 160,000	-	1
140,001 – 150,000	1	-
130,001 – 140,000	1	-
90,001 – 100,000	-	1
60,001 – 70,000	-	1
0 – 10,000	-	1

	2017	2016 Restated
	\$	\$
Short term employee benefits	355,313	524,286
Post employment benefits	285,212	260,071
Other long term benefits	75,173	46,841
Total compensation of Senior Officers	715,698	831,198

No Senior Officers are members of the Pension Scheme.

Note 29. Remuneration of auditor

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2017	2016
	\$	\$
Auditing the accounts, financial statements and key performance indicators	22,900	22,600

Disclosures and legal compliance

Note 30. Related Party Transactions

CCYP is a wholly-owned and controlled entity of Western Australia. In conducting its activities, CCYP is required to pay various taxes and levies based on the standard terms and conditions that apply to all tax and levy payers to the State and entities related to the State.

Related parties of CCYP include:

- all Ministers and their close family members, and their controlled or jointly controlled entities
- all senior officers and their close family members, and their controlled or jointly controlled entities
- other departments and statutory authorities, including their related bodies, that are included in the whole of government consolidated financial statements
- associates and joint ventures of an entity that are included in the whole of government consolidated financial statements; and
- the Government Employees Superannuation Board (GESB).

Significant transactions with government related entities

Significant transactions include:

- service appropriations (Note 12)
- capital appropriations (Note 21)
- services received free of charge from the Department of Finance and the Department of the Attorney General (Note 12)
- superannuation payments to GESB \$171,224 (Note 6); and
- lease rentals payments to the Department of Finance (Note 9).

Material transactions with related parties

CCYP had no material transactions with Ministers/ senior officers or their close family members or their controlled (or jointly controlled) entities for disclosure.

Note 31. Related bodies

CCYP has reported no related bodies for the financial year 2016–2017.

Note 32. Affiliated bodies

CCYP has reported no affiliated bodies for the financial year 2016–2017.

Disclosures and legal compliance

Certification of Key Performance Indicators

I hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Commissioner for Children and Young People's performance, and fairly represent the performance of the Commissioner for Children and Young People for the financial year ended 30 June 2017.



COLIN PETTIT
Accountable Authority

29 August 2017

Disclosures and legal compliance

Detailed Key Performance Indicators information

The Commissioner for Children and Young People's Key Performance Indicators were approved by the Government's Outcome Structure Review Group on 7 April 2009.

Commissioner for Children And Young People Approved Outcome Based Management Structure

Government Goal

Results-based service delivery.

Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.

Agency Level Desired Outcome(s)

The views and issues of children and young people are heard and acted upon.

Service

Consultation, research and promotion of the wellbeing of children and young people.

Key Effectiveness Indicators

- 1.1 The extent to which children and young people in various regions of the state are consulted.
- 1.2 The extent to which issues impacting upon children and young people are identified through consultation and research.

Key Cost Efficiency Indicators

- 2.1 Average cost per consultation exercise with children and young people.
- 2.2 Average cost of conducting research and consultation.

Key Effectiveness Indicator 1

Extent to which children and young people in various regions of the state are consulted.

Description

It is a responsibility of the Commissioner to consult with children and young people and the scope and goals for this are set out in the Act and the Strategic Plan.

Consultation will comprise a number of discrete projects, involving the Commissioner (or the staff of the office, or a consultant/contractor employed to act on the Commissioner's behalf) seeking the considered views of children and young people on a range of issues in various locations across the State of Western Australia.

Table 1: Consultations conducted in this reporting period

	2011–2012	2012–2013	2013–2014	2014–2015	2015–2016	Target 2016–2017	Actual 2016–2017
Regional	18	8	17	25	20	10	60
Metropolitan	25	15	26	28	15	15	62
Total	43	23	43	53	35	25	122

Disclosures and legal compliance

Notes

- Note 1 – This is the eighth year of reporting on the KPI determined by the Government’s Outcome Structure Review Group on 7 April 2009.
- Note 2 – It is prescribed in the Act that the Commissioner for Children and Young People consult with children and young people. Section 19(n) requires the Commissioner to consult with children and young people from a broad range of socio-economic backgrounds and age groups throughout Western Australia each year.
- Note 3 – The Commissioner and/or the staff of the office will consult with children and young people to increase awareness about the role of the Commissioner and to ensure the views and opinions of children and young people are heard and acted upon.
- Note 4 – The Commissioner uses the information from consultations to inform his work – to advocate for children and young people (Section 19(a)) and to promote and monitor the wellbeing of children and young people (Section 19(c)). This is achieved by including the views of children and young people in representations and submissions and by promoting public awareness and understanding of matters that impact on the wellbeing of children and young people (Section 19(h)).
- Note 5 – The increase in the number of consultations conducted with children and young people in 2016–17 (122) compared with 2016–17 Budget (25) is due to a major project on education comprising multiple consultation activities being undertaken by the Commissioner.
- Note 6 – Within the resources of this office it has been considered achievable to undertake 25 discreet consultation activities annually. As the consultation work of the office has become increasingly sophisticated in its range of methodology the mechanism for counting a consultation activity has become redundant. New methodology for measuring the KPI relating to consultation activity will be introduced for the financial year 2017–18.

Key Effectiveness Indicator 2

Extent to which issues impacting upon children and young people are identified through consultation and research

Description

The Commissioner’s role includes analysis and interpretation of information collected through consultation and research processes to identify issues and trends affecting children and young people. The Commissioner is responsible for making representations and developing submissions that explore the impact of these issues and make recommendations to address them. Measuring the number of representations made by the Commissioner indicates the opportunity of which issues impacting upon children and young people have been identified.

Representations include submissions; reports; seminars and forums; speeches and presentations; responses to Government inquiries and initiatives; opinion pieces published; input to Parliamentary Committees and reviews; appearances before Parliamentary Inquiries and Committees; submissions on draft or proposed legislation; published issues papers and reports; collaboration with stakeholders to support research proposals; and community consultations.

Table 2: Number of representations in this reporting period

	2011–2012	2012–2013	2013–2014	2014–2015	2015–2016	Target 2016–2017	Actual 2016–2017
Representations	228	143	97	89	85	90	125

Disclosures and legal compliance

Table 3: Breakdown of representations in this reporting period

Type of Representation	2011–2012	2012–2013	2013–2014	2014–2015	2015–2016	2016–2017
Submission	69	65	20	27	22	20
Comments on legislation*	11	12	3	5	3	6
Evidence before Parliamentary Committee	3	6	3	5	4	2
Issues paper	3	4	0	0	0	0
Publications (including policy briefs)	23	11	6	19	24	17
Speeches	25	19	8	12	7	9
Presentations	8	6	2	8	5	15
Opinion pieces	15	12	12	4	2	4
Forums and seminars	74	16	44	13	21	47
CCYP support for research proposals	3	0	1	0	0	1
Community consultations	5	4	1	1	0	10
Total representations	228	143	97	89	85	125

* Comments on legislation are provided by submission and are therefore not counted in the totals for representations.

Notes

Note 1 – This is the eighth year of reporting on the KPI determined by the Government's Outcome Structure Review Group on 7 April 2009.

Note 2 – The higher number of representations is due to a higher number of presentations and events due to the Thinker in Residence program and the Child Safe Organisations work of the office.

Note 3 – The Commissioner uses information from consultations, meetings, research and reports to inform his work i.e. to advocate for children and young people (Section 19(a)) and to promote and monitor the wellbeing of children and young people (Section 19(c)). This is done by including the views of children and young people, their families and other key stakeholders and the results of research and reports in representations/submissions and by promoting public awareness and understanding of matters that impact on the wellbeing of children and young people (Section 19(h)).

Note 4 – Section 19 of the Act contains a number of functions that require the Commissioner to allocate resources to make representations and prepare submissions (Section 19(d), (e), (f), (g), (h), (i), (k), (l)).

Note 5 – The table above does not include the many strategic meetings that are conducted by the Commissioner and/or the staff of the office. Strategic meetings are held with Ministers, Directors General, Senior Officer Working Groups, community leaders and major stakeholders. Strategic meetings are often used to fulfil the functions as outlined in the Act.

Note 6 – New KPIs will be introduced for the financial year 2017–18. This will include minor adjustments to the activities included in the KPIs and the consolidation of some categories of representation.

Disclosures and legal compliance

Key Cost Efficiency Indicators

Consultation, research and the promotion of the wellbeing of children and young people are a responsibility of the Commissioner for Children and Young People and the scope and goals for this are prescribed in the *Commissioner for Children and Young People Act 2006*.

Table 4: Efficiency indicators in this reporting period

Efficiency Indicators	2011 2012	2012– 2013	2013– 2014	2014– 2015	2015– 2016	Target 2016–2017	Actual 2016–2017
2.1 Average Cost per Consulting Exercise with Children and Young People	\$24,501	\$37,395	\$17,831	\$16,485	\$39,875	\$38,381	\$6,724
2.2 Average Cost of Conducting Research and Consultation	\$9,991	\$15,412	\$23,985	\$25,177	\$20,775	\$25,838	\$19,425

Notes

Note 1 – This is the eighth year of reporting on the KPI determined by the Government's Outcome Structure Review Group on 7 April 2009.

Note 2 – Target is based on original budget.

Note 3 – The decrease in Average Cost of both indicators in the 2016–17 Actual compared to the 2016–17 Target is due to the higher number of consultations and representations conducted than planned due to a higher take up of scheduled activities.

Note 4 – A new formula to calculate the Efficiency Indicators will be introduced in the financial year 2017–18 to reflect the changes to the KPI indicators.

Disclosures and legal compliance

Good governance

Internal audit

The contractual arrangement with Braxford Consulting to provide internal audit services continued for the 2016–17 financial year.

Internal audits were conducted on recordkeeping practices and financial statement compliance.

No high risks requiring urgent management attention were noted in respect of current procedures and compliance with the current government reporting requirement. It was noted that as a result of the implementation of the Australian Taxation Office's (ATO) Taxable Payments Annual Reporting (TPAR) requirements from 2018 financial year the Commissioner's office needed to upgrade its MYOB finance system to a modern version as the current one could not generate the report in the electronic format required by the ATO. The Commissioner has since upgraded the financial system to the latest version which will comply with the TPAR requirements.

Risk management

The management of risk and associated risk mitigation strategies continued to be a focus in 2016–17. A formal review of any identified corporate risks is incorporated into the monthly Corporate Executive meeting agenda and in all project management reporting.

Financial management

A monthly financial management report is provided for endorsement at all Corporate Executive meetings. The Financial Management Manual has been reviewed and updated by the Commissioner's Chief Finance Officer as is required on an annual basis.

As a result of changes implemented by the Department of Finance's Government Procurement Transformation program, whereby agencies

manage their low value (under \$250,000), low risk procurement independently, the Commissioner's office sought to establish a Panel of Contractors who were suitably qualified and experienced in research, consultation, evaluation and monitoring in relation to children and young people, who could be engaged to undertake discrete projects of work as the Commissioner requires.

Ministerial directives

Except under Section 26 of the Commissioner for *Children and Young People Act 2006* the Commissioner is not subject to direction by a Minister, or any other person in the performance of his functions.

There were no directions under Section 26 of the Act in 2016–17.

Other financial disclosures

Board and Committee Remuneration

The Commissioner for Children and Young People does not have any State Boards or Committees as defined in the Premier's Circular 2010/02 – State Government Boards and Committees.

Employment and Industrial Relations

At 30 June 2017, the Commissioner for Children and Young People employed 19 staff, the equivalent of 16.38 full-time employees (FTE).

One staff member continued to be on secondment during the 2016–17 financial year (not counted in the figures) and was replaced by a contract officer.

The average tenure for the Commissioner's staff is 7.8 years, compared to 9.5 years for the WA public sector entities. 58.8% of the Commissioner's workforce has been working at the entity for less than five years, this compares to 40.2% WA sector wide. The Commissioner's office does not have any employees working in regional areas.

Table 5: Staff summary at 30 June 2017

Staff type	Number of staff (FTE)		2016–2017 Gender	
	Number	FTE	Male	Female
Full-time permanent	7	7	1	6
Full-time contract	4	4	2	2
Part-time permanent	7	4.58	0	7
Part-time contract	1	0.8	0	1

Disclosures and legal compliance

Staff development

Staff training and development continues to be a high priority for the Commissioner. All staff participate in two Performance Appraisal and Development (PAD) agreement sessions with their line manager throughout the year. The PAD sessions provide a framework for planning, developing, reviewing and appraising the work of individual staff members with reference to the Commissioner's strategic directions, Our approach and priorities 2016 – 2020 and the Commissioner's annual business/operational plan. The public sector's Capability Frameworks, Capability profile: levels 1–6 and the Leadership Capability profiles (level 7 to class 4) are also used as part of the appraisal process.

Monies spent for professional development for the Commissioner's staff was over \$9,000 for the 2016–17 financial year, this represents an average amount of \$450 per staff member. The Commissioner's staff have attended a range of professional development seminars/conferences and training associated with corporate governance, finance and procurement, human resource management and information, communication and technology.

In relation to Occupational Safety and Health, three First Aid Officers were provided with updated training; two senior executive staff attended OH&S Awareness training and nearly all staff received training in the use of a defibrillator conducted by St John Ambulance.

Conferences/seminars specific to the work of the office of the Commissioner for Children and Young People that were attended by the Commissioner's staff included:

- Australian Association of Social Workers WA Steady Walking and Talking: Developing Partnerships with Nyoongar People
- Youth Affairs Council of WA Fairground Conference
- 2nd Australasian Youth Justice Conference
- 6th Secretariat of National Aboriginal and Islander Child Care (SNAICC) National Conference
- AIFS Conference 2016 Registration

- Symposium Child Sexual Abuse Prevention
- National Policy Officers Conference - Evidence-Based Policy Development
- WA Mental Health Conference and Awards
- Mental Health Rights and Recourse Forum, and
- Sexual and Gender Diversity and Mental Health.

Worker's compensation

There were no worker's compensation claims in 2016–17. The Commissioner's office complies with the *Workers Compensation and Injury Management Act 1981* and Public Sector Commissioner's Circular 2012/05 and ensures any work-related injuries are managed and reported in accordance with these requirements.

The Hazard Identification Checklist and quarterly inspections have continued during 2016–17 with the latest inspection being held in June 2017. The results of these inspections are tabled at Corporate Executive meetings, and any findings or issues addressed immediately.

Governance disclosures

The Commissioner has no Governance Disclosures to make.

Contracts with Senior Officers

At the date of reporting, no senior officers, or firms of which senior officers are members, or entities in which senior officers have substantial interests, had any interests in existing or proposed contracts with the Commissioner for Children and Young People other than normal contracts of employment of service.

Other legal requirements

Expenditure on advertising, market research, polling and direct mail

In accordance with s175ZE of the *Electoral Act 1907*, the Commissioner for Children and Young People incurred the following expenditure in advertising, market research, polling, direct mail and media advertising:

Disclosures and legal compliance

Table 6: Expenditure on advertising, market research, polling and direct mail

	Total Expenditure	Organisation	Amount
Advertising agencies	Nil		\$0
Market research organisations	Nil		\$0
Polling organisations	Nil		\$0
Direct mail organisations	Nil		\$0
Media advertising organisations	Nil		\$0

Disability Access and Inclusion Plan (DAIP)

Whilst the Commissioner for Children and Young people is not required by legislation to develop a compliant DAIP, the Commissioner for Children and Young People's Disability Access and Inclusion Plan (Plan) was revised during 2016 and endorsed by the Corporate Executive in August 2016 and subsequently sent to the Disabilities Services Commission for approval.

The updated Plan contains several overarching strategies to guide the Commissioner's office from 2016–2020 towards improving access to our services, buildings and information. A number of strategies have been implemented during the period 2009–2016, so this third edition of the Disability Access and Inclusion Plan focusses on a continuous process of dialogue and learning enabling consolidation and review with a view to improving access and inclusion for children and young people with disability. Actions to implement the strategies will be taken up through our strategic and operational plans.

The Disability Access and Inclusion Plan 2016–2020 is available to all staff. The plan forms part of the Commissioner's standard induction information and is available in the records management system of the Commissioner's office and on the [website](#).

Compliance with Public Sector Standards and ethical codes

The Commissioner for Children and Young People has a strong commitment to promoting integrity in official conduct and is committed to achieving high standards of monitoring and ensuring compliance with the Public Sector Standards, the Western Australian Public Sector Code of Ethics and the office's Code of Conduct. The Corporate Executive, which includes the Commissioner, leads and promotes these standards within the office.

The office has policies, procedures and processes that support the application of:

1. the WA Public Sector Code of Ethics
2. the WA Public Sector Standards in Human Resources Management
3. the Commissioner's Code of Conduct and Management of Conflict of Interest Policy
4. a family-friendly workplace.

During 2016–17 the Commissioner held regular staff meetings where any matters relevant to Public Sector Standards could be raised and discussed.

There are standing items on the Corporate Executive Agenda that refer to Related Party Disclosures, Conflict of Interest and Integrity and Conduct matters.

Disclosures and legal compliance

Compliance with Public Sector Standards

The Commissioner has established procedures to ensure compliance with s31(1) of the *Public Sector Management Act 1994*.

No Breach of Standard Claims were lodged in the current reporting period.

Compliance with the Western Australia Public Sector Code of Ethics

There has been no evidence of non-compliance with the Public Sector Code of Ethics.

Compliance with the Commissioner for Children and Young People Code of Conduct

There has been no evidence of non-compliance with the Commissioner's Code of Conduct. There were no public interest disclosures about the activities of the Commissioner's office

Recordkeeping Plan

In accordance with section 19 of the *State Records Act 2000* and State Records Commission Standard 2, (Principle 6) the Commissioner's office has a Recordkeeping Plan (RKP) that provides an accurate reflection of how recorded information is created and managed within the organisation and which must be complied with by the Commissioner's staff.

The office is currently (June 2017) revising its RKP as is required under Part 3, Division 4 of the *State Records Act 2000* following an Internal Audit on the office's RKP and the effectiveness and efficiency of record keeping operations. The Internal Audit report confirmed that the office's day to day record keeping operations were compliant.

In 2017 recordkeeping training was brought in-house and a new training program established. All staff are instructed on record keeping procedures during the first week of their induction program. Staff members are also reminded throughout the year of their record keeping responsibilities.

Government policy requirements

Substantive equality

The Commissioner for Children and Young People is not required to implement the Government's Policy Framework for Substantive Equity but supports the intent and substance of the Policy Framework for Substantive Equality.

Reconciliation Action Plan

All work undertaken by the Commissioner for Children and Young People is underpinned by the legislative requirement to have special regard for Aboriginal and Torres Strait Islander children and young people which ensures that the principles identified within the Reconciliation Action Plan are integrated into all office procedures and practices. These include:

- acknowledgement of traditional ownership in all speeches by the Commissioner in 2016–17
- staff awareness training integrated into the Performance Appraisal and Development System
- all submissions to the Corporate Executive are reviewed to consider and identify any implications for Aboriginal and Torres Strait Islander children and young people
- any consultations conducted by or on behalf of the Commissioner for Children and Young People must include young Aboriginal people or their representatives where appropriate
- occasionally organisations that represent or work with Aboriginal children and young people are invited to speak to the Commissioner's staff to promote a greater understanding of issues
- display of art by young Aboriginal people in the Commissioner's office.

Disclosures and legal compliance

Occupational safety, health and injury management

The Commissioner for Children and Young People and staff have a strong commitment to occupational safety and health and injury management. An occupational safety and health report is a standing agenda item at the Corporate Executive meetings.

There are formal and informal mechanisms in place for consultation with the Commissioner's staff on occupational safety and health matters:

- All staff are issued with the Occupational Safety and Health (OSH) policy and procedures during their induction process, and an officer conducts a one-to-one discussion on these procedures
- The OSH policy is easily accessible for reference by staff at all times on the office's document management system
- All work stations have posters regarding office ergonomics and 10 easy office moves to remind staff about posture and movement

- Health and safety issues are discussed at staff meetings as issues arise
- Standing office desks have been provided to all staff who have requested them
- Three staff members have attended first aid training
- OSH training for managers was conducted in October 2016, followed by a workplace hazard inspection. All recommendations were implemented immediately.

The Commissioner's office has an injury management policy that documents how the office complies with the *Workers Compensation and Injury Management Act 1981* and Public Sector Commissioner's Circular 2012/05. This ensures that any work-related injuries are managed and reported in accordance with these requirements. CCYP staff have access to this document through the records management system. Should any injury occur requiring staff to be away from work, a proactive return-to-work program will be developed in accordance with the Act.

There have been no critical incidents to report for the 2016–17 year.

Table 7: Occupational safety and health data in this reporting period

Indicator	2014–2015	2015–2016	Target 2016–2017	Actual 2016–2017
Number of fatalities	0	0	0	0
Lost time injury/disease (LTI/D) incidence rate	0	0	0	0
Lost time injury severity rate	0	0	0	0
Percentage of injured workers returned to work within 28 days	N/A	N/A	N/A	N/A
Percentage of managers trained in occupational safety, health and injury management responsibilities	100%	80%	100%	100%

The Commissioner for Children and Young People WA

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