



Overview Agency performance Significant issues Financial statements and KPIs Disclosures

Letter to Parliament

Hon. Alanna Clohesy MLC
President of the Legislative Council

Hon. Michelle Roberts MLASpeaker of the Legislative Assembly

Annual Report of the Commissioner for Children and Young People 2021–22

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 2022.

The 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*.

Jacqueline McGowan-Jones

Commissioner for Children and Young People Western Australia

23 September 2022





Overview Agency performance Significant issues Financial statements and KPIs **Disclosures**

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Overview

From the Commissioner

I am pleased to present this report on the activities of the Commissioner for Children and Young People Western Australia for 2021–22.

Commencing in January this year, I was both honoured and delighted to be appointed as the Commissioner for Children and Young People Western Australia.



Since my appointment I have met many inspiring children and young people who want to participate in decisions that shape their wellbeing and future. It is a privilege to witness firsthand the maturity and insightfulness of our youth. Their concerns are broad reaching, community based and go far beyond the individual. It gives me great hope for the future.

The legislation governing the work of the Commissioner states that particular attention must be paid to the needs of Aboriginal and Torres Strait Islander young people, and those from other vulnerable groups. To this end, a significant focus has been visiting Aboriginal children and young people in the metropolitan, regional, rural and remote areas of WA.

In my first six months in the role, I have undertaken consultation with children and young people across the state, including visits to schools and other services and organisations where children and young people gather. I have met with children and young people with lived experience of out-of-home care and juvenile detention, those who are gender and/or sexuality diverse, those from culturally and linguistically diverse backgrounds, and those with disability.

These visits are part of my Listening Tour and they ensure that we hear directly from children and young people about the things that matter to them.

I have also met with ministers, departmental directors-general and the Joint Standing Committee for the Commissioner for Children and Young People to gain a greater understanding of government priorities and focus areas and how they affect young people aged 0 to 17 in Western Australia.

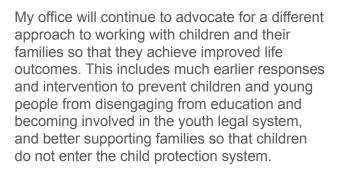
I met with, and continue to engage with, our Ambassadors who provide valuable guidance and support for the work of the office. I thank them for their expertise and ongoing commitment to the wellbeing of Western Australian children and their families.



In order to best support our children and young people it is vital that the policy decisions that effect their future are informed by their views and their perspectives on their physical and mental health, education, community and safety."



We share a collective responsibility to children and young people to ensure they live in a state where they are heard, valued, healthy and safe."



In 2021–22 my team has diligently continued to review the data from the 2021 Speaking Out Survey and prepared reports that provide an in-depth view into the lives of our children and young people in WA. Detailed analysis is continuing. I encourage all service providers – government, non-government and Aboriginal Community Controlled Organisations – to read these valuable reports on our website.

In late 2021 we finalised a review of the complaints processes across government agencies and departments, which demonstrated that we still have significant work to do to ensure that all agencies have a child friendly complaints system. Our team will continue to work with identified organisations to improve in this area.

I firmly believe that we need to do things differently to better support the most vulnerable members of our community. I strongly advocate for a holistic, whole-ofgovernment child and family wellbeing strategy that is focused on the earliest possible provision of services – from pre-birth and across the life span to adulthood. In order to reduce disadvantage and poverty, and improve life outcomes, we must all come together on this critical path.

I would like to acknowledge the outgoing Commissioner, Dr Colin Pettit, for his extensive work over six years in the role. Dr Pettit was instrumental in seeing the Speaking Out Survey come to life. Since 2019 the survey has given a voice to over 20,000 children and young people in Western Australia. Dr Pettit advocated passionately for improving the lives of children and young people and was committed to listening to their views.

Finally, I would like to acknowledge the exceptional work of the team in my office – their passion, compassion, empathy and commitment are second to none. They have given me tremendous support since I commenced and have demonstrated their dedication to improving the lives of all children and young people throughout Western Australia.

Jacqueline McGowan-Jones

arguer

Commissioner for Children and Young People Western Australia



2021–22 highlights

1,588



Children and young people were consulted

throughout metropolitan and regional WA

15,838



Downloads of Commissioner resources

\$3.1m

Total cost of services



16
Employed staff (full time equivalent)



388



217

Advocacy meetings

28

Submissions on issues

such as:

- Mental health
- · Family, domestic and sexual violence
- Disability
- Religious discrimination
- Rights of Indigenous People
- Anti-racism
- Youth justice.

23



Publications released

including:

- Child Friendly Complaints Guidelines
- Missing Out Matters: Child Poverty in WA COVID-19
- · My Place in WA
- Speaking Out Survey 2021 Summary Report
- Exploring the decline in wellbeing for Australian girls
- Profile of Children and Young People in WA 2022.



Challenges

All of the above work was achieved within the uncertain environment of the COVID-19 pandemic. While some events and consultations had to be postponed or adjusted, the Commissioner's team ensured children and young people continued to be consulted and considered in all our work.

Statistics on WA children and young people

Western Australia has almost 616,000 children and young people

who make up 23 per cent of the State's population

Around

152,000

or 25 per cent, of children and young people in WA live in regional and remote areas

There were

34,300 births registered in WA during 2021

There has been a

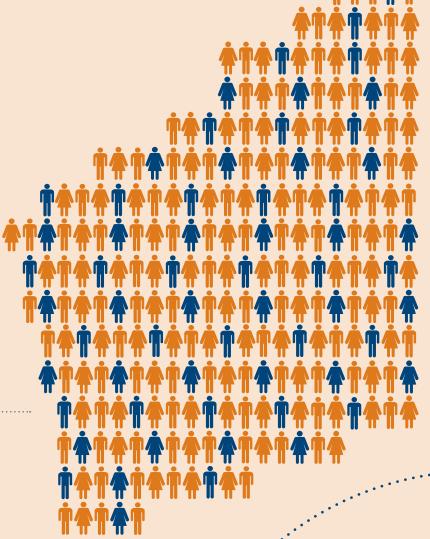
19%

increase in children aged 6 to 11 years living in WA in the last 10 years

Up to

17%

of children and young people are living below the poverty line in WA





There are about

40,000
Aboriginal children and young

people under 18 years in WA

Children and young people comprise

39.6%

of the total Aboriginal population in WA, compared with 22.4% for the non-Aboriginal population

> Children and young people

Aboriginal population

Non-**Aboriginal**

population

Children and

young people

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

respect, honesty, inclusivity, creativity, positivity, determination, independence and integrity.



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
- · 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, she may respond to issues that identify possible systemic matters that affect the wellbeing of children and young people more broadly.

The Commissioner is able to provide a young person or their advocate(s) with information about services and avenues for support.



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.

Jacqueline McGowan-Jones, Commissioner for Children and **Young People**

Jacqueline McGowan-Jones began her appointment as Commissioner for Children and Young People in January 2022.

Jacqueline is passionate about the future for our children and young people and believes the role of Commissioner comes with high expectations from our youth, helping them have a strong voice to advocate their views across government.

Consulting children and young people on issues that impact their lives, conducting research, and promoting awareness and understanding of the many matters that affect the wellbeing of children and young people is a key driver of her office.

Monitoring and advocating the interests and needs of Aboriginal children and young people and those who are vulnerable or disadvantaged. while having regard to the United Nations Convention on the Rights of the Child is a priority.

Jacqueline's experience and heritage and Aboriginal cultural connections has given her a strong focus on the interests and needs of

Aboriginal children and young people, as well those from vulnerable and disadvantaged backgrounds.

She believes that all young people have a right to be heard and she strives to bring a new level of understanding and engagement to issues impacting our children and young people.

Independence

The Commissioner is an independent statutory officer who 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 the wellbeing of children and young people.

The Parliament has a Joint Standing Committee on the Commissioner for Children and Young People which regularly consults with the Commissioner, and monitors, reviews and reports to Parliament on the Commissioner's exercise of her functions under the Act.



More information about the Joint Standing Committee is available on the Parliament of Western Australia website.



Our organisation

The office of the Commissioner for Children and Young People provides support for the Commissioner to advocate for all Western Australian children and young people though 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.

In providing these functions and services the organisation is divided into three main functions: policy and research, engagement and communication, and corporate services.

Policy and Research

This team monitors and reviews legislation, policies, programs and services affecting children and young people. They undertake research and consultation while also developing evidence-based resources to inform the continual development and evolution of legislation, policy and services.

Engagement and Communication

The Engagement and Communication team supports children and young people's participation in the work in the work of the Commissioner by promoting the ways in which children and young people positively contribute to their communities.

Working across the agency they also assist in the development of information and resources to promote community awareness and understanding about the wellbeing of children and young people.

Corporate Services

Supporting organisational performance and ongoing business operations, the Corporate Services team ensure good governance, reporting and accountability.



Adults can learn from their kids by listening to them and learning more about things that they don't know and they might actually learn something."

DigiMe respondent

Ambassadors for Children and Young People

The Commissioner's Ambassador initiative recognises eminent people living in Western Australia who have a significant role in the community and a 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 affect the wellbeing of children and young people and, where appropriate, provide input and guidance in the projects undertaken by the Commissioner and her staff.

Western Australia's Ambassadors for Children and Young People are: Professor Donna Cross OAM Mrs Annie Fogarty AM Dr Robert Isaacs AM OAM JP PhD (Hon) Mrs Tonya McCusker AM Ms June Oscar AO Dr Donald Payne His Honour Judge Denis Reynolds Ms Linda Savage Hon, Barbara Scott OAM Dr Casta Tungaraza

Acknowledgements

In late 2021 Ambassadors Mr Russell Woolf and Mr Trevor Parry AM both sadly passed away.

Russell Woolf was always supportive of the work of the Commissioner for Children and Young People. Through his role in the media Russell worked to ensure the inclusion of children and young people. He believed in the importance of ensuring children and young people are given a voice and are heard in the community.

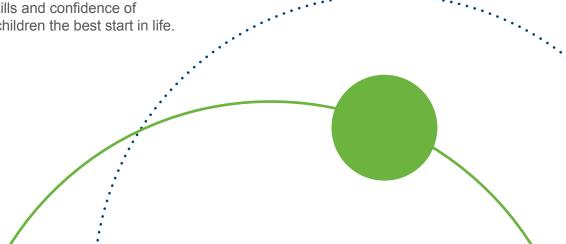
Trevor Parry AM was a developmental paediatrician who dedicated more than 30 years to improving the health and wellbeing of Western Australian children. His establishment of the State Child Development Centre in the mid-1970s had an enormous influence on the approaches taken to diagnosing and treating developmental issues in children. He was committed to educating community groups about the importance of early childhood development and enhancing the skills and confidence of families to give their children the best start in life.

Congratulations

In June 2022, Ambassador Professor Donna Cross OAM received an Order of Australia for her service to youth mental health and wellbeing. The Commissioner congratulates Professor Cross OAM on her achievement.

Thank you

We would also like to acknowledge Ms Dawn Wallam, Mr David Wirrpanda and Mr Ricky Grace AM who down stepped from their roles as Ambassadors. The Commissioner recognises their contribution to the office and the children and young people of Western Australia.



Performance Management Framework

The Commissioner for Children and Young People's Performance Management Framework is consistent with the State Government goal of *Strong Communities: Safe communities and supported families*.

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:

- extent to which children and young people in various regions of the state are consulted
- extent to which issues affecting children and young people are researched, advocated for and promoted.

Service undertaken by the Commissioner for Children and Young People

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

Key efficiency indicators:

- unit cost per child
- unit cost per representation.

Planning

The Commissioner's *Strategic Directions* 2021–2026 outlines the broad focus areas of the Commissioner for Children and Young People and aims to inform and engage the community in the work of the Commissioner. The Commissioner's annual work plan supports the strategic plan.

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.

- Monitoring and advocacy to strengthen the wellbeing of all WA children and young people.
- Prioritising the needs of disadvantaged and vulnerable children and young people.





Platform 1

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

Advisory committees

Since 2010 the Commissioner has worked with 19 different advisory committees across WA. The Commissioner's advisory committees provide children and young people with the opportunity to have their views heard and contribute directly to the work of the office.

A key finding in the Commissioner's 2019 and 2021 Speaking Out Surveys of WA children and young people was that female young people consistently rated their own wellbeing below that of their male peers. In response to this finding, the Commissioner established the Girls' Wellbeing project which aims to better understand the reasons for the wellbeing gap between male and female young people.

To contribute to the Commissioner's work on the gender wellbeing gap, in early 2022 advisory committees were formed at Penrhos College and Margaret River Senior High School.

Regular meetings with each advisory committee will occur in 2022. Collectively five meetings have taken place in the first half of the year. Each advisory committee will develop its own projects and will advise the Commissioner on the broader Girls' Wellbeing project.

Listening tour

The Commissioner for Children and Young People's Listening Tour is a state-wide initiative designed to facilitate ongoing conversations with diverse groups of children and young people, as well as adults and organisations who support them, to listen to their views and identify areas for celebration or for action and advocacy.

The Listening Tour involves the Commissioner talking with children and young people and others in the community about what the youth of today need to be healthy and reach their potential.



Commissioner Pettit visited the West Kimberley, Gascoyne, Peel and Great Southern regions in the latter half of 2021.

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

DigiMe

DigiMe, an online avatar creator, was developed by the Commissioner to provide WA children and young people with a way to share their views and have them published on the Commissioner's website and social media.

Many DigiMe contributions were received throughout the year from children and young people on topics such as what adults could learn from children and what things help them to feel good.

The publication What can adults learn from children? was released in May 2022. It incorporates the voices of almost 1,300 children and young people who used the DigiMe tool to create avatars and have their say.

My Place in WA (Children's Week WA)

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

In 2021 the Commissioner's office arranged for images of WA children and young people to be broadcast on the Yagan Square digital tower during the week with messages about Children's Week.

During Children's Week 2021, the Commissioner published the My Place in WA booklet. The publication investigates the effects of home, school, local community and services on the wellbeing of children and young people.

Sponsorships

The Commissioner sponsors several awards that celebrate organisations and individuals who make a difference in the lives of WA children and young people.

Achievement Awards

This year saw the Commissioner establish the inaugural Award for Best Practice in Children's Consultation as part of the Achievement Awards. The Awards are managed by the Institute of Public Administration Australia and aim to promote individual and organisational excellence in public service. The Award recognises an organisation for excellence in listening to and using the views of children and young people to achieve significant outcomes and the winner will be announced in late 2022.



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

Western Australian Youth Awards

Since 2010, the Commissioner has supported the Participate Award at the Youth Awards, coordinated by Youth Affairs Council of Western Australia (YACWA). 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 demonstrated peer leadership. 2021 Participate Award winner Fatima Merchant was recognised for her involvement in many programs that championed positive change for her peers, and for developing a digital student wellbeing program at her school where she was Head Girl.

Fairground Conference

The Commissioner also sponsors YACWA's Fairground conference, which provides an opportunity for the youth sector to share ideas on state-wide issues of importance to young people. Due to scheduling disruptions due to the COVID pandemic, the conference was postponed to 2023.

Children's Environment and Health Local Government Policy Awards

Coordinated by the Public Health Advocacy Institute of Western Australia, the Local Government Policy Awards recognise local governments that demonstrate commitment to building and maintaining environments that support the health of children. The Commissioner sponsors two awards. This year the Shire of Augusta–Margaret River was winner of the Consulting with Children Award and the Young People Making a Difference Award winner was the City of Wanneroo.

Mental Health Awards

The Commissioner sponsors the Mentally Healthy Education Award as part of the Western Australian Mental Health Awards. These awards are hosted by the Western Australian Association for Mental Health with the support of the Mental Health Commission. The award recognises educational institutions such as WA primary and high schools that encourage good mental health for their students, staff and volunteers. Mount Barker Community College was the 2021 award winner.

Youth Choices Film Competition

Run by the Constable Care Foundation, the Youth Choices Film Competition asks students aged 12 to 18 years to create short films that raise awareness of important public safety issues for WA young people. The Commissioner sponsors the Student Choice Award which was awarded to a student from John Forrest Secondary College for their film JD Rock 1995 is Following You.

Information about each of these awards is available on the Commissioner's website.



Platform 2

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

Speaking Out Survey 2021

In November 2021 summary results of the Speaking Out Survey were published in the report Speaking Out Survey 2021: The views of WA children and young people on their wellbeing - a summary report, which was tabled in Parliament.

Through this survey, 16,532 children and young people from all regions of WA have shared their views and opinions about their health, safety, family and school life and how they see their place in society.

The aim of the Speaking Out Survey is to capture the views of a representative sample of children and young people, creating a robust data source about the wellbeing of children and young people in our state.

The Commissioner and her delegates have presented on the Speaking Out Survey 2021 results to members of Parliament. state government departments and various community groups across WA.

Work is now underway preparing for the Speaking Out Survey 2024.

Speaking Out Survey 2021 extension project

In 2021 grant funding was received from Lotterywest to extend the survey to reach children outside mainstream education. including students with special needs and those in remote communities.



This project included conducting the survey with:

- children and young people in Education **Support Centres**
- additional Aboriginal children and young people living in remote and very remote locations
- · children and young people who are homeschooled.

As part of this extension project, the Speaking Out Survey questionnaire was modified to make it more accessible for the various cohorts, including a fully symbolised survey for students with special needs.

The Commissioner will report on the results of these extension projects in the 2022/23 financial year.

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

Decline in the wellbeing of **Australian girls**

A key finding in WA's inaugural Speaking Out Survey in 2019 was that female young people consistently rated their wellbeing below that of their male peers, reporting higher rates of stress, low life satisfaction and not feeling happy about themselves. This concerning finding was confirmed in the 2021 survey.

In response, the Commissioner established the Girls' Wellbeing project which aims to better understand the reasons for the wellbeing gap between male and female young people.

As part of this project, in August 2021 the Commissioner published the literature review

Exploring the decline in wellbeing for Australian girls. This report highlighted that international and Australian research shows not only that female young people have lower wellbeing than male young people, but that the gender gap is widening.

In late 2022 the Commissioner will publish an analysis report, Girls' wellbeing: Insights from the Speaking Out Survey 2021, and will conduct additional consultations with voung people. These consultations will gather young people's views on how to improve girls' experiences and reduce the gender wellbeing gap. The Commissioner will report on young people's views about the way forward.

Child Safe Organisations

The Commissioner continues to promote and support the implementation of child safe principles and practices in organisations through the Child Safe Organisations WA resources. The National Principles for Child Safe Organisations (National Principles) reflect the ten child safe standards recommended by the Royal Commission into Institutional Responses to Child Sexual Abuse and outline how organisations can protect children from all types of harm in organisations, including from neglect, and physical, emotional and sexual abuse.

Consulting and providing advice to a range of WA agencies who enquired about how they can implement the National Principles in their child-related work remained a focus of the Commissioner. Over 2021 and 2022 the Commissioner's office participated in multiple government and non-government interagency forums about the National Principles.

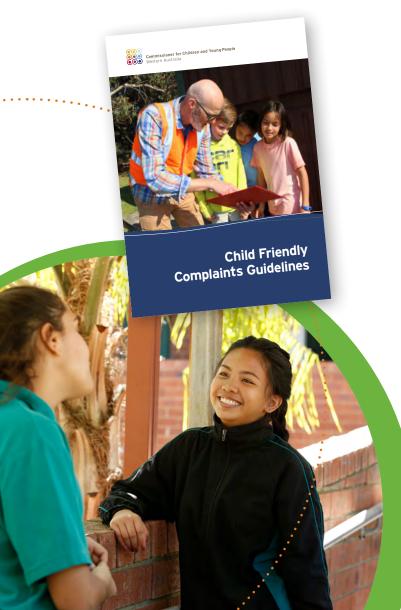
The Commissioner's website contains many resources on Child Safe Organisations. This year, copies of the National Principles for Child Safe Organisations WA: Guidelines, the National Principles for Child Safe Organisations WA - Self-assessment and review tool and the National Principles for Child Safe Organisations WA: Information for parents, carers and family members were accessed and downloaded over 1020 times.

An update on the activities of the Commissioner that support the National Principles was released in December 2021.

An update and reprint of the National Principles for Child Safe Organisations WA: Guidelines is underway and will be available in late 2022.



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



Child Friendly Complaints Guidelines

The Commissioner continues to help WA organisations improve their child safe practices and child friendly complaints mechanisms, and work with the WA Government to plan for future monitoring of the child safe standards that are embedded in the National Principles for Child Safe Organisations.

The Royal Commission into Institutional Responses to Child Sexual Abuse recommended all organisations who work with children and young people ensure that their processes that respond to complaints and concerns are child focused.

In late 2021 the Commissioner released the revised *Child Friendly Complaints Guidelines* to help organisations strengthen their processes to better support children and young people who raise complaints or concerns. The steps in the guidelines are based on best practice as well as the voices and experience of WA's children and young people. The guidelines provide practical advice for organisations on what they can do to ensure their complaints systems are child friendly and safe.

The Child Friendly Complaints Guidelines have been distributed across government and non-government organisations and are available online. They are designed to be used in conjunction with the Commissioner's Child Safe Organisations WA resources and the suite of Speak Up resources the Commissioner developed with input from 680 children and young people in 2020–21 on behalf of the National Office for Child Safety.

Indicators of Wellbeing

The Commissioner's Indicators of Wellbeing online resource continues to be updated, with new data published on a range of measures for WA children and young people from birth to 18 years.

The Indicators of Wellbeing provide government and non-government organisations with a single place for information on the wellbeing of WA children and young people to help them identify what is working and where changes are required.

Data for the Indicators of Wellbeing is collated from a variety of sources including the Commissioner's Speaking Out Survey, previous consultations, the Australian Bureau of Statistics, the Australian Institute of Health and Welfare, NAPLAN data and other state and federal government departments.

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

Monitoring complaints made by children and young people

Under the Commissioner for Children and Young People Act 2006, the Commissioner is required to monitor trends in complaints made about government agencies by children and young people.

In early 2022 the Commissioner released her Monitoring of complaints systems 2021 report. The report outlines findings of a survey of 34 WA government organisations on how complaints from children and young people are being managed.

This is the fifth complaints monitoring survey undertaken by the Commissioner for Children and Young People since 2010. The 2021 survey was strengthened through consultation with a group of young people.

The 2021 monitoring process was closely aligned with the expectations of National Principle Six, that complaints systems are child friendly. It found that only 16 per cent of agencies engaged in child-related work met or exceeded more than half the performance indicators of a child friendly complaints system.

While the report indicates that no public sector agency has a complaint system that fully aligns with the National Principles for Child Safe Organisations, many agencies used the process as an opportunity to commit to improvement and have identified ways to increase the child focus of their current complaints policies. The Commissioner provided individualised feedback to each agency to support these improvement efforts.

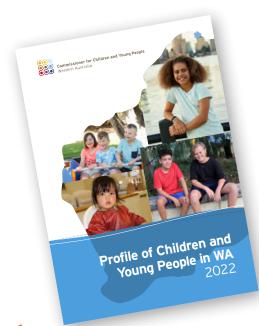
Key findings from the 34 agencies that participated in the complaints survey are:

- 1,628 complaints from, or on behalf of, children and young people were received in 2019-2020
- · complaints generally related to education, accommodation, health and recreation
- 37 per cent of complaints could be identified as being directly from children and young people
- 22 of the 34 agencies recorded if a complaint was from, or on behalf of, a child or young person
- only 18 per cent of agencies who fund non-government organisations to provide services to children and young people said they have a requirement for these organisations to have child friendly complaints systems.

At the time the complaints monitoring process commenced (early 2021), the last full financial year was the 2019–2020 period. Hence this was the timeframe that the Commissioner requested agencies provide data for.

Each year, individuals contact the Commissioner seeking information or to make complaints about other agencies. The number of complaints has been increasing for the past seven years, with 66 complaints about external agencies received in 2021–22. This was a substantial increase from the 39 complaints received in 2020-21. While the Commissioner is not able to deal with complaints made by, or on behalf of, individual young people, her team provides information to community members about appropriate complaints systems and advocacy services. The Commissioner reviews all community complaints to identify possible systemic matters that affect the wellbeing of children and young people more broadly.

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



Profile of Children and Young People in WA

An updated Profile of Children and Young People in Western Australia was published in early 2022.

The report is produced annually and provides a demographic profile of WA's 616,000 children and young people. It includes a focus on children and young people who experience vulnerability and hardship, such as those in the juvenile justice system, in out-of-home care, with disability and living in poverty.

The report is a component of the Commissioner's Wellbeing Monitoring Framework and can be used by government and non-government organisations to help them allocate resources for children and young people across WA.



There are many ways in which the Commissioner advocates for WA's children and young people, raising awareness of the issues affecting their wellbeing and encouraging positive change in our society.

The Commissioner makes public comment in the media where it is in the best interests of WA children and young people. In 2021–22 The West Australian published one opinion piece about the importance of giving vulnerable children an opportunity to be heard by decision-makers. Commissioners Pettit and McGowan-Jones gave many further interviews and comments to the media. The interviews highlighted current issues for children and young people, including concerns about wellbeing, mental and physical health, safety in the community, housing, the environment and more.

Social media is a vital tool to promote the voices of children and young people to the community. The Commissioner's social media platforms continued to experience growth in the year and a LinkedIn presence was established in early 2022.



Parents and other adults need to be more open minded. Due to current social issues being a lot different from what it used to be for them, sometimes it is hard for them to understand what we, young adults, are truly experiencing." Speaking Out Survey participant

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

Australian and New Zealand Children's Commissioners and **Guardians Group (ANZCCG)**

The ANZCCG is a coalition of independent commissioners, guardians and advocates for children and young people that aims to:

- promote the rights of children and young people, including their right to participate in decisions relating to them, as articulated in the United Nations Convention on the Rights of the Child
- ensure the best interests of children and young people are considered in the development of policies and programs
- give voice to the views of, and encourage direct consultation with, children and young people on matters that affect them
- · encourage systemic improvement, informed by evidence-based research, in areas that impact on the rights, interests and wellbeing of children and young people.

In the past year, the ANZCCG released a progress update on the implementation of the Royal Commission into Institutional Responses to Child Sexual Abuse (Royal Commission) recommendations. The ANZCCG expressed

concern about the quality and lack of clarity of the annual public reporting on the progress of implementation within and across jurisdictions and the inequity in implementation progress developing between states and territories. ANZCCG members called on all governments to improve their transparency in reporting and recommended an independent oversight mechanism should be established to ensure quality assurance of the implementation progress to give confidence to survivors who participated in the Royal Commission and to all community members that the recommendations are being implemented as intended.

The ANZCCG continues to recommend governments in Australia and New Zealand raise the minimum age of criminal responsibility to at least 14 years, consistent with international standards. The age of criminal responsibility in all Australian jurisdictions and New Zealand is currently 10 years. ANZCCG members are concerned about the number of children aged between 10 and 13 held in youth detention across Australia.

Due to the COVID-19 travel restrictions, the group met by video conference six times in 2020-21.



Be more open to our generation, as generations are different and values and customs are changing, don't base everything off the generation you grew up in as it is not the same."

Speaking Out Survey participant



Platform 3

Prioritising the needs of disadvantaged and vulnerable children and young people

Child poverty

The Commissioner strongly advocates for action to address child poverty in WA. Building on the Commissioner's 2020 release of the report Child poverty – A call to action, in late 2021 the Commissioner published *Missing Out Matters:* Child poverty in WA. This report is a collection of essays from WA leaders that examines the effects of poverty on children and young people, and highlights poverty as a critical issue that must be urgently addressed.

It is estimated that up to 17 per cent of WA's 616,000 children and young people are living in poverty. Collaborative approaches to addressing child poverty are critical. To this end, in late 2021 the Commissioner convened a series of meetings with organisations in WA to discuss joint ways to advocate for systemic change.

In 2022 the Commissioner has continued to engage with a wide range of organisations, raising concerns about child poverty and continuing to advocate for a whole-ofgovernment child and family wellbeing strategy. The Commissioner also provided a submission to the Joint Standing Committee on the Commissioner for Children and Young People inquiry into childhood food insecurity to highlight issues facing vulnerable WA children and young people affected by poverty.





My family is low on money. And I'm suffering from not eating or sleeping much. And I'm extremely stressed about school work."

13 year-old female

Prioritising the needs of disadvantaged and vulnerable children and young people

Youth justice

The Commissioner continues to make representations and advocate for changes to the WA youth justice system to improve the opportunities and outcomes for young people in the system and their families.

Throughout the year the Commissioner has received information from various sources raising concern about the safety, stability and engagement of young people in the Banksia Hill Detention Centre (Banksia Hill), and the level of therapeutic care and targeted invention they receive to meet their developmental and rehabilitation needs. In 2021 Commissioner's team undertook visits across two days within the centre and spoke with nearly 30 children and young people. During another visit the Commissioner's team joined the Office of the Inspector of Custodial Services on its inspection of Banksia Hill Intensive Support Unit.

Information gained from these visits, and a collation of the voices of young people in Banksia Hill, were used to directly advocate to the Department of Justice.

In 2022 Commissioner McGowan-Jones has continued this advocacy visiting Banksia Hill three times: a meeting with children and young people across different units, including the Intensive Support Unit; a joint visit with other accountability agencies focused on the mental health and wellbeing needs of young people; and a meeting with the Youth Leadership Council. The Commissioner amplifies the voices of the young people she meets with by directly reflecting their views and concerns in a range of high-level meetings with government and non-government agencies to strongly advocate for improvements at the centre and in adjacent service systems.

The Commissioner also represented the views of young people in the Department of Justice's consultations about a youth justice strategic plan and a revised model of care for Banksia Hill, while strongly advocating for young people to be directly engaged in these development processes.

To further advocate for children and young people in the youth justice system, the Commissioner facilitated a joint agency visit to Banksia Hill with the National Children's Commissioner, Anne Hollonds. The purpose of this visit was to inform the National Children's Commissioner of the issues at Banksia Hill and give her the opportunity to meet with young people at the facility. Being able to witness

first-hand the conditions at Banksia Hill enabled the National Children's Commissioner to be to advocate for improvement and change at a national level.

Through collaborative approaches with other accountability agencies and the Department of Justice, Commissioner McGowan-Jones will maintain a focus on advocating for the rights and wellbeing of young people in Banksia Hill.



Family visits get cancelled because they [are] short on staff...that's not a good enough reason to cancel visits from our family!"

Young person at Banksia Hill

Prioritising the needs of disadvantaged and vulnerable children and young people



Sometimes people make assumptions about you based on your skin colour but I know I can make a difference to my community no matter what those people think."

Young Aboriginal person

Improving outcomes for Aboriginal children and young people

The Commissioner recognises that Aboriginal people are best placed to identify, develop and manage solutions to meet their needs.

In 2020–21 the Commissioner developed a program called Young Aboriginal Researchers in Community (YARiC) which was piloted in Wyndham and Roebourne. In 2022 this program is being facilitated in Kalgoorlie with Aboriginal girls and will further investigate the outcomes identified in the Speaking Out Survey that female young people consistently rate their wellbeing below that of their male peers.

Lotterywest funding allowed us to extend the Speaking Out Survey to reach more Aboriginal children and young people in remote communities. The Commissioner's office visited an additional 11 schools in the Kimberley, Pilbara and Goldfields regions to pilot a modified version of the Speaking Out Survey questionnaire with Aboriginal students.

The Commissioner also continues to prioritise working collaboratively with government agencies and other stakeholders to advocate for systemic solutions to address the overrepresentation of Aboriginal children and young people in child protection and justice services.

Royal Commission into Institutional Responses to Child Sexual Abuse

December 2022 marks the halfway point of the implementation period of the Royal Commission's recommendations. The Commissioner engaged KPMG to undertake a rapid review of national progress of the implementation of the 24 recommendations in Volume Six of the Royal Commission's Final Report (Making Institutions Child Safe).

In October 2021 the review found that two of the 24 recommendations have been completed by all jurisdictions, and 21 had reached varying levels of progress. The review informed the progress update on the implementation of the Royal Commission recommendations made by the Australian and New Zealand Children's Commissioners and Guardians Group and the Commissioner provided the findings of the rapid review to the WA Government in October 2021.

The Commissioner continues to strongly advocate for governments and leaders to fully implement and resource the recommendations from the Final Report of the Royal Commission into Institutional Responses to Child Sexual Abuse.

Prioritising the needs of disadvantaged and vulnerable children and young people

Child protection

As recommended by the Royal Commission into Institutional Reponses to Child Sexual Abuse in 2017, the Commissioner continues to advocate for strong independent oversight of the child protection and out-of-home care system.

During the previous reporting period the Commissioner undertook an independent review of the Department of Communities' policies, practices and services regarding the placement of children with harmful sexual behaviours in residential care.

The Commissioner made six findings and nine recommendations related to the wellbeing of children and young people in residential care. Of the nine recommendations, three were made to the Minister for Child Protection and six to the Department of Communities. The report Independent Review into the Department of Communities' policies and practices in the placement of children with harmful sexual behaviours in residential care settings containing these findings and recommendations was tabled in the Western Australian Parliament on 15 September 2021.

The WA government response to the report was tabled by the Minister for Child Protection on 11 May 2022, who acknowledged the work undertaken by the Commissioner and his office in completing the review and the courage of the young people involved for sharing their experiences. Of the nine review recommendations eight were accepted by the government and are being progressed, one recommendation was accepted in principle. The Department of Communities will provide annual progress reports to the Commissioner commencing September 2022 until the delivery of recommendations is satisfied.

Mental health

The views of children and young people collected by the Commissioner's office through consultations and the Speaking Out Survey demonstrate that their mental health is a serious issue.

The Commissioner actively participated as a member of the Interagency Expert Advisory Group to the Ministerial Taskforce into Public Mental Health Services for Infants. Children and Adolescents aged 0-18 years in Western Australia (ICA Taskforce), as well as in other consultation processes.

These included participating in the development of the implementation plan for the publication Young People's Mental Health, Alcohol and other Drug Use: Priorities for Action 2020–2025 and in workshops to develop service models for the Youth Step-Up Step-Down Service, Youth Long-term Housing and Support Program, and Youth Psychosocial Packages.

The Commissioner also made several related submissions including to the ICA Taskforce's Emerging Directions: The Crucial Issues for Change paper and to the statutory review of the Mental Health Act 2014.

The Commissioner will continue to advocate for the rapid implementation of the recommendations of the ICA Taskforce's final report, particularly those recommendations concerning marginalised children and young people involved with multiple service systems.

Formal submissions 2021–22

The following table shows the major submissions made by the Commissioner in 2021–22; it does not indicate all submissions or representations made by the Commissioner during the year.



General submission to the **Royal Commission into** Violence, Abuse, Neglect and **Exploitation of People with Disability**

Delivered to

Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability

> Click here to download



Feedback on Emerging Directions - The Crucial Issues for Change paper

September

2021

Delivered to

Ministerial Taskforce into Public Mental Health Services for Children and Adolescents aged 0-18 years in Western Australia

> Click here to download

Submission on the need for a Western Australian **Commissioner for Aboriginal Children and Young People**

Delivered to

Joint Standing Committee on the Commissioner for Children and Young People

> Click here to download

October

2021

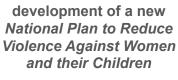


Submission to the Review of the Equal Opportunity Act 1984 (WA)

Delivered to

Law Reform Commission of Western Australia

> Click here to download



Delivered to

Submission in response

to consultation on the

Department of Social Services

> Click here to download

Submission in response to parliamentary inquiries into the Religious Discrimination Bill 2021 (Cth)

Delivered to

Senate Standing Committee on Legal and Constitutional Affairs: Parliamentary Joint Committee on Human Rights

> Click here to download

December

2021



Submission to the **Statutory Review** of the Mental Health Act 2014 (WA)

Delivered to Mental Health

Commission > Click here to download Submission in response to concept paper for a national anti-racism framework

Delivered to

Australian Human Rights Commission

> Click here to download



February

2022

Submission to the Inquiry into the Application of the **United Nations Declaration** on the Rights of Indigenous Peoples in Australia

Delivered to

Senate Standing Committee on Legal and Constitutional Affairs

> Click here to download



Department of Social Services

> Click here to download



Financial targets summary

Performance is monitored against financial targets and through our Key Performance Indicators. Performance results for 2021–22 are shown below.

Financial targets

	2022 Target ⁽¹⁾ (\$000)	2022 Actual (\$000)	Variation (\$000)
Total cost of services (expense limit) (sourced from Statement of Comprehensive Income)	3,436	3,076	(360)
Net cost of services (sourced from Statement of Comprehensive Income)	3,433	3,076	(357)
Total equity (sourced from Statement of Financial Position)	768	1,135	367
Approved salary expense level	1,907	1,768	(139)

¹⁾ Information on the target is based on estimates published in the 2021–22 budget statements.

Working cash targets

	2022 Target	2022 Actual	Variation
	(\$000)	(\$000)	(\$000)
Agreed working cash limit	164	1,038	(874)

Summary of Key Performance Indicators

Outcome 1:

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

Key effectiveness indicator:

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

2022 target⁽¹⁾

2022 actual

Variation

children and young people

children and young people

Key efficiency indicator: **Unit Cost per Child**

2022 target⁽¹⁾

2022 actual

Variation

Key effectiveness indicator:

Extent to which issues impacting upon children and young people are researched, advocated and promoted

2022 target⁽¹⁾

2022 actual

representations

Variation

Key efficiency indicator:

representations

Unit cost per Representation

2022 target⁽¹⁾

2022 actual

Variation

\$11,372 \$4,967 \$7,231

¹⁾ Information on the target is based on estimates published in the 2021–22 budget statements.



Significant issues impacting the agency

Royal Commission into Institutional Responses to Child Sexual Abuse

Monitoring and supporting agencies to embed the child safe principles within their organisations, including contracted services organisations and collaborating to ensure the implementation of the recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse, particularly the establishment of an independent oversight mechanisms for child safe organisations and out of home care accreditation; remains a key focus of the office.

COVID-19 pandemic

To account for challenges associated with COVID 19, the office continues to engage and consult with children and young people through online platforms and where possible, in person visits across Western Australia. This includes advisory committees, focus groups and research projects via Microsoft Teams and other programs.

Girls' Wellbeing

The Girls' Wellbeing project is based on the concerning result of the Speaking Out Survey 2019, confirmed by the Speaking Out Survey 2021, that female young people consistently rated their wellbeing below that of their male peers: reporting higher rates of stress, low life satisfaction and not feeling happy about themselves.

The project will further explore girls' wellbeing by conducting additional analysis of the Speaking Out Survey 2021 data, consulting with children and young people, advisory committees, girls' wellbeing online survey, focus groups and a young Aboriginal researcher in community program.

Speaking Out Survey

The Commissioner's office will continue analysis of the Speaking Out Survey 2021 responses of more than 16,000 children and young people who provided their views about their health and wellbeing, families, and communities.

Analysis will focus on mental health, safety at home and in the community, and responses from diverse groups including Aboriginal children and young people and children and young people who identify as gender-diverse.

Reports will also be published based on the results from the Speaking Out Survey 2021 extension fieldwork which was conducted with grant funding from Lotterywest. This will include reports on the views and experiences of Aboriginal children and young people in remote locations, students with special needs and home educated students.

The Commissioner will also begin planning for the next Speaking Out Survey to be conducted in 2024.



I think this survey is a really good thing because it allows for young people voices to be heard. Which I think is important because it shows that we matter and have a say."

Speaking Out Survey participant



Financial statements

Certification of financial statements

For the reporting period ended 30 June 2022

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 reporting period ended 30 June 2022 and the financial position as at 30 June 2022.

At the date of signing we are not aware of any circumstances that would render the particulars included within the financial statements misleading or inaccurate.

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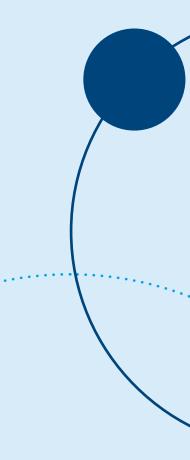
Chief Finance Officer

31 August 2022

J. McGowan-Jones

Aecountable Authority

31 August 2022





Auditor General

INDEPENDENT AUDITOR'S REPORT

Commissioner for Children and Young People

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Commissioner for Children and Young People (Commission) which comprise:

- the Statement of Financial Position at 30 June 2022, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then
- Notes comprising a summary of significant accounting policies and other explanatory

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 2022 and the financial position at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), 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 believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion

Responsibilities of the Commissioner for the financial statements

The Commissioner is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the Financial Management Act 2006 and the Treasurer's Instructions
- such internal control as it 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 entity's ability to continue as a going concern

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7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Commission.

Auditor's responsibilities 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. 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.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of 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 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).

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

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.

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 were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation

Page 2 of 5

of those controls. The procedures selected depend on my judgement, including an 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

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 in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance 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 audit of 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 2022. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and 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 Commission's performance and fairly represent indicated performance for the year ended 30 June 2022.

The Commissioner's responsibilities 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

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.

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 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 entity'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

Page 3 of 5

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 quidance 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

My independence and quality control relating to the report on financial statements. 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.

Other information

The Commissioner is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly, I do not express any form of assurance conclusion

In connection with my audit of the financial statements, controls and key performance indicators, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended

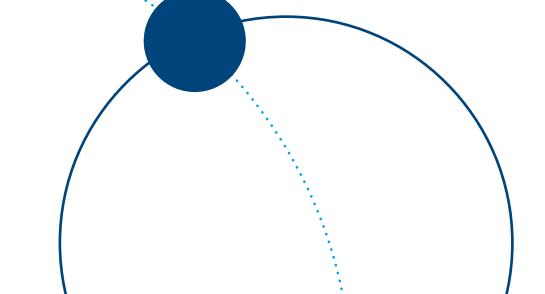
Matters relating to the electronic publication of the audited financial statements and key performance indicators

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 2022 included in the annual report 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, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. 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 contact the entity to confirm the information contained in the website version.

Jan Robinson

Grant Robinson Assistant Auditor General Financial Audit Delegate of the Auditor General for Western Australia Perth, Western Australia 1 September 2022





Financial statements Statement of Comprehensive Income

For the year ended 30 June 2022		2022	2021
N N	otes	\$	\$
COST OF SERVICES			
Expenses			
Employee benefits expense 2	.1(a)	1,963,098	2,212,191
Supplies and services	2.2	780,177	727,407
Depreciation expenses 4.	1,4.2	10,440	13,617
Finance costs	6.3	209	413
Accommodation expenses	2.2	285,573	355,758
Other expenses	2.2	36,265	32,679
Loss on disposal of non-current asset		-	29,593
Total cost of services		3,075,762	3,371,658
Income			
Other income	3.2	147	155,114
Total income		147	155,114
NET COST OF SERVICES		3,075,615	3,216,544
Income from State Government			
Service appropriation	3.1	3,075,000	2,851,000
Income from other public sector entities	3.1	208,649	36,023
Resources received free of charge	3.1	240,365	195,238
Total income from State Government		3,524,014	3,082,261
SURPLUS/(DEFICIT) FOR THE PERIOD		448,399	(134,283)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		448,399	(134,283)

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

Financial statements Statement of Financial Position

As at 30 June 2022	2022	2021
Notes	\$	\$
ASSETS		
Current Assets		
Cash and cash equivalents 6.4	1,065,337	1,008,553
Receivables 5.1	32,650	34,453
Total Current Assets	1,097,987	1,043,006
Non-Current Assets		
Restricted cash and cash equivalents 6.4	34,871	28,698
Amounts receivable for services 5.2	548,000	523,000
Plant and equipment 4.1	8,926	11,996
Right-of-use assets 4.2	4,650	14,750
Total Non-Current Assets	596,447	578,444
TOTAL ASSETS	1,694,434	1,621,450

Financial statements Statement of Financial Position

As at 30 June 2022		2022	2021
	Notes	\$	\$
LIABILITIES			
Current Liabilities			
Payables	5.3	141,873	177,568
Lease liabilities	6.1	4,801	8,660
Employee benefits provisions	2.1(b)	279,552	421,446
Contract liabilities	5.4	71,351	280,000
Total Current Liabilities		497,577	887,674
Non-Current Liabilities			
Lease liabilities	6.1	-	6,412
Employee benefit provisions	2.1(b)	61,834	40,740
Total Non-Current Liabilities		61,834	47,152
TOTAL LIABILITIES		559,411	934,826
NET ASSETS		1,135,023	686,624
EQUITY			
Contributed equity		10,000	10,000
Accumulated surplus		1,125,023	676,624
TOTAL EQUITY		1,135,023	686,624

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

Financial statements Statement of Changes in Equity

For the year ended 30 June 2022	Notes	Contributed equity	Accumulated surplus/(deficit) \$	Total equity
Balance at 1 July 2020		10,000	810,907	820,907
Deficit		-	(134,283)	(134,283)
Total comprehensive income for the period		-	(134,283)	(134,283)
Balance at 30 June 2021		10,000	676,624	686,624
Balance at 1 July 2021		10,000	676,624	686,624
Surplus		-	448,399	448,399
Total comprehensive income for the period		-	448,399	448,399
Balance at 30 June 2022		10,000	1,125,023	1,135,023

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

Financial statements Statement of Cash Flows

For the year ended 30 June 2022	2022	2021
Notes	\$	\$
Cash flows from State Government		
Service appropriation	3,050,000	2,835,000
Funds from other public sector entities	-	316,023
Net cash provided by State Government	3,050,000	3,151,023
Utilised as follows:		
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments		
Employee benefits	(2,107,105)	(2,082,555)
Supplies and services	(552,633)	(506,631)
Accommodation	(285,573)	(355,758)
GST payments on purchases	(79,229)	(91,057)
Other payments	(33,461)	(32,272)
Receipts		
GST receipts on sales	526	35,119
GST receipts from taxation authority	80,838	27,058
Other receipts	73	24,205
Net cash provided by/ (used in) operating activities	(2,976,564)	(2,981,891)

Financial statements Statement of Cash Flows

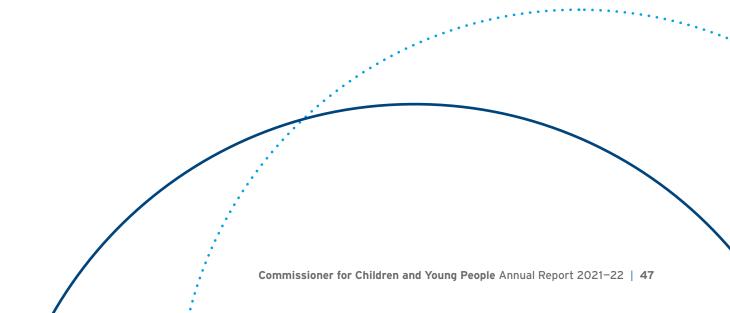
For the year ended 30 June 2022	2022	2021
Notes	\$	\$
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments		
Purchase of non-current asset	-	(7,808)
Net cash used in investing activities	-	(7,808)

CASH FLOWS FROM FINANCING ACTIVITIES		
Payments		
Principal elements of lease payments	(10,478)	(8,893)
Net cash used in financing activities	(10,478)	(8,893)
Net increase in cash and cash equivalents	62,958	152,431
Cash and cash equivalents at the beginning of the period	1,037,251	884,820
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD 6.4	1,100,208	1,037,251

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

Financial statements Summary of consolidated account appropriations

For the year ended 30 June 2022	2022 Budget \$	2022 Actual \$	2022 Variance \$
Delivery of Services			
Item 12 net amount appropriated to deliver services	2,819,000	2,819,000	-
Amount Authorised by Other Statutes – Salaries and Allowances Act 1975	256,000	256,000	_
Total appropriations provided to deliver services	3,075,000	3,075,000	-
TOTAL	3,075,000	3,075,000	-



1 Basis of preparation

The Commissioner for Children and Young People (CCYP) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The CCYP is a not-for-profit entity (as profit is not its principal objective).

A description of the CCYP's nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the CCYP on 31 August 2022.

Statement of compliance

These general-purpose financial statements have been prepared in accordance with:

- 1. The Financial Management Act 2006 (FMA)
- 2. The Treasurer's Instructions (TIs)
- 3. Australian Accounting Standards (AASs) Reduced Disclosure Requirements
- 4. Where appropriate, those **AAS** paragraphs applicable for notforprofit entities have been applied.

The FMA and the TIs take precedence over AASs. Several AASs are modified by the TIs to vary application, disclosure format and wording. Where modification is required and has 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.

Basis of preparation

These financial statements are presented in Australian dollars, applying the accrual basis of accounting, and using the historical cost convention. All values in the financial statements are rounded to the nearest dollar.

Certain balances will apply a different measurement basis (such as fair value basis). Where this is the case the different measurement basis is disclosed in the associated note.

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- 1. Amount of GST incurred by the CCYP as a purchaser is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- 2. Receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

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 designated 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.

Comparative information

Except when AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right-of-Use Asset reconciliations.

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

2 Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the CCYP's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the CCYP in achieving its objectives and the relevant notes are:

	Notes
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Other expenditure	2.2

2.1(a) Employee benefits expense

	2022 \$	2021 \$
Employee benefits	1,776,402	2,004,591
Superannuation – defined contribution plans	167,863	191,455
Other related expenses	18,833	16,145
Total employee benefits expenses	1,963,098	2,212,191

Employee Benefits include salaries, accrued and paid leave entitlements and paid personal leave.

Superannuation is the amount recognised in profit or loss of the Statement of comprehensive income comprises employer contributions paid to the WSS, other GESB schemes or other superannuation funds.

Other related expenses: Other expenses include staff training.

Agency performance

2.1(b) Employee related provisions

	2022 \$	2021 \$
Current		
Employee benefits provisions		
Annual leave	122,050	197,802
Long service leave	156,307	221,819
	278,357	419,621
Other provisions		
Employment on-costs	1,195	1,825
	1,195	1,825
Total current employee benefits provisions	279,552	421,446
Non-current		
Employee benefits provisions		
Long service leave	61,556	40,557
	61,556	40,557
Other provisions		
Employment on-costs	278	183
	278	183
Total non-current employee benefits provisions	61,834	40,740
Total employee related provisions	341,386	462,186

Provision is made for benefits accruing to employees in respect of annual leave and long services leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities are unconditional long service leave provisions are classified as current liabilities as the CCYP does not have the 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 the CCYP has the unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the CCYP does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, 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.

Employment on-costs involve settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

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 Note 2.2' and are not included as part of the CCYP's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

Employment on-costs provision

	2022	2021 \$
Carrying amount at start of period	2,008	1,602
Additional/(reversals of) provisions recognised	(535)	406
Carrying amount at end of period	1,473	2,008

Key sources of estimation uncertainty – long service leave

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.

Several estimates and assumptions are used in calculating the CCYP's long service leave provision. These include:

- expected future salary rates
- discount rates
- employee retention rates
- expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Other expenditure

	2022 \$	2021 \$	
Supplies and services			
Communications	5,180	1,571	
Consultants and contractors	386,559	373,303	
Consumables	86,361	135,215	
Travel	96,436	91,939	
Lease, rent and hire costs	17,537	14,492	
Licence, fee and registration	18,941	20,645	
Publications	55,677	38,604	
Sponsorship and corporate membership	14,811	39,671	
Other	98,675	11,967	
Total supplies and services expenses	780,177	727,407	
Accommodation expenses			
Rental	284,198	268,178	
Repairs and maintenance	1,375	82,336	
Cleaning	-	5,244	
Total accommodation expenses	285,573	355,758	
Other expenses			
Internal and external audit fee	36,800	31,723	
Security	-	550	
Employment on-costs	(535)	406	
Total other expenses	36,265	32,679	
Total other expenditure	1,102,015	1,115,844	

Supplies and services expenses are recognised as an expense are recognised as an expense in the reporting period in which they are incurred.

Office rental is expensed as incurred as Memorandum of Understanding Agreement between the CCYP and the Department of Finance for the leasing of office accommodation contain significant substitution rights.

Repairs, maintenance, and cleaning costs are recognised as expenses as incurred.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Employment on-cost includes workers' compensation insurance and other employment on-costs. The on-cost liability associated with the recognition of annual and long service leave liabilities is included at note 2.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

3. Our funding sources

How we obtain our funding

This section provides additional information about how the CCYP obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the CCYP is and the relevant notes are:

	Notes
Income from State Government	3.1
Other income	3.2



3.1 Income from State Government

	2022	2021 \$
Appropriation received during the period:		
Service appropriation	3,075,000	2,851,000
Total appropriation received	3,075,000	2,851,000
Income received from other public sector entities during the period:		
- Department of Education – training of young Aboriginal researchers in community	-	17,273
- Equal Opportunity Commission – contribution towards a defibrillator	-	1,250
- Department of Education - contributions to 'My Place in WA' Children's Event	-	2,500
- Department of Communities – ANZATSA(a) Symposium sponsorship	-	15,000
- Lotterywest – recognition of grant revenue(b)	208,649	-
Total grants and subsidies	208,649	36,023
Resources received from other public sector entities during the period:		
- Department of Justice - IT services support	106,081	105,734
- Government Offices Accommodation – Leasing	11,486	11,851
- Government Offices Accommodation – Fixtures & Fittings depreciation	113,243	77,653
- Department of Education – HR systems support	1,679	-
- State Solicitors Office – legal services	7,876	_
Total resources received	240,365	195,238
Total income from State Government	3,524,014	3,082,261

a) ANZATSA is the Australian and New Zealand Association for the Treatment of Sexual Abuse.

b) The CCYP received a grant from Lotterywest in the 2019–20 financial year. The grant monies were used for the CCYP's Speaking Out Survey 2021 to strengthen the inclusion of Aboriginal and Torres Strait Islander children and young people and those with disabilities who do not attend mainstream schools and to hear their views especially in relation to the impact of COVID-19. The work was completed in the 2021–22 financial year.

Service Appropriations are recognised as income at fair value of consideration received in the period in which the CCYP gains control of the appropriated funds. The CCYP gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at Treasury.

Income from other public sector entities are recognised as income when the CCYP has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the CCYP receives the funds.

Resources received from other public sector entities are recognised as income (and assets or expenses) equivalent to the fair value of the assets or the fair value of those services that can be reliably determined and which would have been purchased if not donated.



3.2 Other income

	2022 \$	2021 \$
Fee for service:		
 Department of Prime Minister and Cabinet, the National Office for Child Safety – resources for children and young people on how to make a complaint 	-	149,091
Total fee for service	-	149,091
Subsidies:		
- Catholic Education Western Australia – contributions to 'My Place in WA' Children's Event	-	2,500
- Australian Independent Schools Western Australia – contributions to 'My Place in WA' Children's Event	-	2,500
Total subsidies		5,000
Other:		
- Disposal of obsolete minor equipment	73	1,023
Total other	73	1,023
Gain on disposal of leased asset		
Net proceeds from disposal of leased asset	2,804	-
Carrying amount of leased asset disposed	(2,730)	-
Net gain on disposal of leased asset	74	-
Total other income	147	155,114

Fee for service has been recognised as income when the CCYP achieved milestones as specified in the Contract. The Department of Prime Minister and Cabinet is an Australian Government public service central department.

Subsidies are recognised as income when the CCYP obtains control of the funding. The CCYP is deemed to have assumed control when the subsidy is received.

Gain on disposal is resultant from a disposal of a State Fleet leased vehicle.

4 Key assets

This section includes information regarding the key assets the CCYP utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes
Plant and equipment	4.1
Right-of-use assets	4.2

4.1 Plant and equipment

Year ended 30 June 2022	Computer Hardware \$	Office Equipment \$	Furniture, fixtures & fittings \$	Total
1 July 2021				
Gross carrying amount	18,031	15,351	69,630	103,012
Accumulated depreciation	(18,031)	(3,355)	(69,630)	(91,016)
Carrying amount at start of period	-	11,996	-	11,996
Depreciation	-	(3,070)	-	(3,070)
Carrying amount at 30 June 2022	-	8,926	-	8,926
Gross carrying amount	18,031	15,351	69,630	103,012
Accumulated depreciation	(18,031)	(6,425)	(69,630)	(94,086)

Initial recognition

Items of plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. 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).

Subsequent measurement

Plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses as the CCYP does not hold any land, buildings or infrastructure assets.

Useful lives

All plant and equipment 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 generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life
Office equipment	5 years
Computer hardware	3 years
Furniture, fixtures and fittings	10 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments should be made where appropriate.

Impairment

Non-financial assets, including plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. 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 its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

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 significant change in the useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciated reflects the level of consumption or expiration of the assets future economic benefits and to evaluate any impairment risk from declining replacement costs.

4.2 Right-of-use assets

Year ended 30 June 2022	Vehicle \$
Carrying amount at beginning of period	14,750
Disposal	(8,775)
Depreciation write-back	6,045
Depreciation	(7,370)
Net carrying amount as at end of period	4,650

The CCYP has a lease for one operational vehicle with State Fleet.

The CCYP has entered into a Memorandum of Understanding Agreement with the Department of Finance for the leasing of office accommodation. This lease is not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

Initial recognition

Right-of-use assets are measured at cost, including the following:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received.

The CCYP has no short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less).

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses, and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

Right-of-use assets are tested for impairment when an indication of impairment is identified.

There were no indications of impairment to the CCYP's right-of-use assets.

5 Other assets and liabilities

This section sets out those assets and liabilities that arose from the CCYP's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes
Receivables	5.1
Amounts receivable for services	5.2
Payables	5.3
Contract liability	5.4

Agency performance

5.1 Receivables

	2022 \$	2021 \$
Current		
GST receivable	32,650	34,453
Total current	32,650	34,453
Total receivables	32,650	34,453

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

5.2 Amounts receivable for services (Holding Account)

	2022 \$	2021 \$
Non-current	548,000	523,000
Balance at end of period	548,000	523,000

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement. Amounts receivable for services are considered not impaired (i.e. there is no expected credit loss of the Holding account).

5.3 Payables

	2022	2021 \$
Current		
Trade payables	39,200	21,762
Payables to the ATO	35,590	43,765
Accrued expenses	30,000	56,896
Accrued salaries	33,396	30,050
Accrued superannuation	3,340	2,855
Payroll liabilities	347	3,920
Superannuation payable	-	18,320
Balance at end of period	141,873	177,568

Trade payables are recognised at the amounts payable when the CCYP becomes obliged to make future payments because of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 14-20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight of the reporting period end. The CCYP considers the carrying amount of accrued salaries to be equivalent to its fair value.

5.4 Contract liabilities

	2022 \$	2021 \$
Reconciliations of changes in contract liabilities		
Opening balance	280,000	130,909
Additions ^(a)	-	18,182
Additions ^(b)	-	280,000
Revenue recognised ^(a)	(208,649)	(149,091)
Closing balance at the end of the reporting period	71,351	280,000
Current	71,351	280,000
Non-current	-	-

a) In 2021, the CCYP had a contract liability that related to a contract with the Commonwealth Government to develop child friendly complaint resources. The contract was finalised in the 2020–21 financial year.

b) The CCYP's contract liability relates to a grant received from Lotterywest for the CCYP's Speaking Out Survey 2021 to strengthen the inclusion of Aboriginal and Torres Strait Islander children and young people and those with disabilities who do not attend mainstream schools and to hear their views especially in relation to the impact of COVID-19. The grant payment was received upfront for work to be performed in the 2020–21 and 2021–22 financial years. In June 2022 the performance obligations were met and the grant was acquitted with Lotterywest via their grant management tool. The monies unspent will be refunded to Lotterywest in the 2022–23 financial year upon receipt of a tax invoice.

6 Financing

This section sets out the material balances and disclosures associated with the financing and cash flows of the CCYP.

	Notes
Lease liabilities	6.1
Assets pledged as security	6.2
Finance costs	6.3
Cash and cash equivalents	6.4

6.1 Lease liabilities

	2022 \$	2021 \$
Lease liabiliies		
Current (not later than one year)	4,801	8,660
Non-current	-	6,412
	4,801	15,072

At the commencement date of the lease, the CCYP recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease which is provided by State Fleet in their calculation model.

State Fleet determines what lease payments are included as part of the present value calculation of lease libility.

The interest of the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest of the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

This section should be read in conjunction with note 4.2.

6.2 Assets pledged as security

	2022 \$	2021 \$
Assets pledged as security		
The carrying amounts of non-current assets pledged as security are:		
Right-of-use-asset-vehicles	4,650	14,750
Total assets pledged as security	4,650	14,750

The CCYP has secured the right-of-use assets against the related lease liabilities. In the event of default, the rights to the leased assets will revert to the lessor.

6.3 Finance costs

	2022 \$	2021 \$
Finance costs		
Lease interest expense	209	413
Finance costs expensed	209	413

Finance costs includes the interest component of the lease liability repayments to State Fleet.

6.4 Cash and cash equivalents

	2022 \$	2021 \$
Cash and cash equivalents	1,065,337	1,008,553
Restricted cash and cash equivalents	34,871	28,698
Balance at end of period	1,100,208	1,037,251
Non-current Accrued salaries suspense account ^(a)	34,871	28,698

a) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as noncurrent for 10 out of 11 years.

For the purpose of the Statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise of cash at bank.

The accrued salaries suspense account consists of amounts paid annually, from the CCYP appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.



7 Financial instruments and contingencies

This note sets out the key risk management policies and measurement techniques of the CCYP.

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

7.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2022 \$	2021 \$
Financial assets		
Cash and cash equivalents	1,065,337	1,008,523
Restricted cash and cash equivalents	34,871	28,698
Financial assets at amortised cost ^(a)	548,000	523,000
Total financial assets	1,648,208	1,560,221
Financial liabilities		
Financial liabilities at amortised cost ^(b)	146,674	192,640
Total financial liabilities	146,674	192,640

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

Measurement

All financial assets and liabilities are carried without subsequent remeasurement.

7.2 Contingent assets and liabilities

The CCYP has no contingent assets or liabilities to disclose for the 2021–22 financial year.

b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

8 Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	8.1
Key management personnel	8.2
Related party transactions	8.3
Related bodies	8.4
Affiliated bodies	8.5
Remuneration of auditors	8.6
Supplementary financial information	8.7

8.1 Events occurring after the end of the reporting period

The CCYP had no events occurring after the end of the reporting period that impacted on the financial statements.

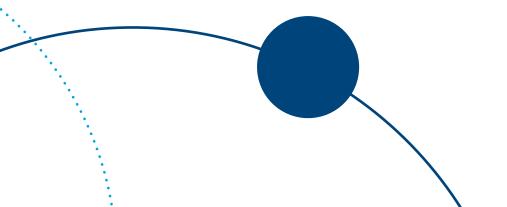
8.2 Key management personnel

The CCYP has determined key management personnel to include cabinet ministers and senior officers. The CCYP does not incur expenditures to compensate Ministers and those disclosures may be found in the Annual Report on State Finances.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the CCYP for the reporting period are presented within the following bands:

Compensation bands

\$	2022	2021
300,001 – 310,000	-	1
230,001 – 240,000	1	-
180,001 – 190,000	1	-
170,001 – 180,000	-	1
140,001 – 150,000	1	1
120,001 – 130,000	-	-
110,001 – 120,000	-	1
90,001 – 100,000	1	-
80,001 – 90,000	1	-
50,001 - 60,000	1	-
40,001 – 50,000	1	-
	2022	2021
	\$	\$
Total compensation of		
senior officers	847,883	753,194



8.3 Related party transactions

The CCYP is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the CCYP include:

- all cabinet 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 public sector entities, including related bodies included in the whole of government consolidated financial statements (i.e. wholly owned public sector entities)
- associates and joint ventures of a wholly owned public sector entity
- Government Employees Superannuation Board (GESB).

Material transactions with related parties

Outside of normal citizen type transactions with the CCYP, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

8.4 Related bodies

The CCYP has no related bodies.

8.5 Affiliated bodies

The CCYP has no affiliated bodies.

8.6 Remuneration of auditors

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

	2022 \$	2021 \$
Auditing the accounts, financial statements controls and key		
performance indicators	30,000	29,100

8.7 Supplementary financial information

During the financial year the CCYP had no:

- write-offs
- · losses through theft, defaults and other causes
- forgiveness of debts
- gifts of public property.

9 Explanatory statement (Controlled operations)

The CCYP is exempt from TI945 Explanatory Statements, which requires the reporting of significant variances for 2022 and 2021 and annual estimates and actual results for 2022, as the CCYP's Total Cost of Services is below \$10 million for the two most recent consecutive comparative periods.

Disclosures and legal compliance

Audited Key Performance Indicators

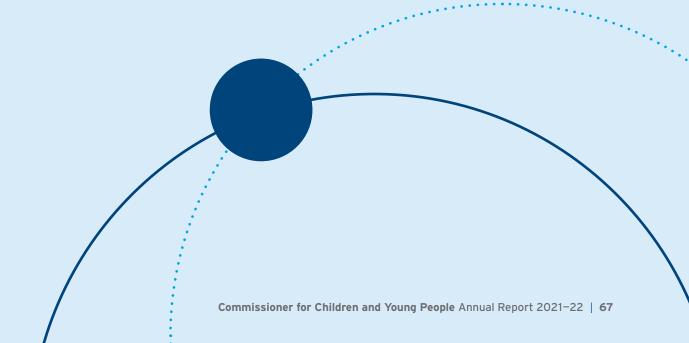
Certification of Key Performance Indicators for the year ended 30 June 2022

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 2022.

Jacqueline McGowan-Jønes

Accountable Authority

30 August 2022



Key Performance Indicators information

Commissioner For Children And Young People Approved Outcome Based Management Structure

Government Goal

Strong Communities: Safe communities and supported families

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 Extent to which children and young people in various regions of the State are consulted
- 1.2 Extent to which issues impacting upon children and young people are researched advocated and promoted

Key Efficiency Indicators

- 2.1 Unit cost per child
- 2.2 Unit cost per representation

Key Effectiveness Indicator 1.1

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 a broad range of children and young people throughout WA each year. The scope and goals for this are set out in the Commissioner for Children and Young People Act 2006 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 both metropolitan and regional locations across Western Australia.

Target 2021-22

1,500 children and young people consulted

Number of children and young people consulted in regional and metropolitan areas¹

Reporting period	2019–20	2020–21	2021–22
Regional	470	6,673	675
Metropolitan	765	11,226	612
Online ²	821	78	301
Total number of children consulted	2,056	17,977 ^{3,4}	1,588

Notes

Note 1 – The Attorney General approved revised Targets from the 2022/23 financial year. The Targets increase from 1,500 to 2,000 children and young people to be consulted and from 200 to 250 representations. Treasury confirmed on 11 November 2021 there is no need for approval by the Under Treasurer for the proposed target increases.

Note 2 – In 2019–20, the COVID-19-pandemic restrictions (March – June) impacted the traditional modes of consulting with young people face-toface. The Commissioner's online platforms were enhanced as a means of engaging with children and young people and hearing about their experiences during the COVID-19 pandemic. This proved to be an effective way of consulting children and young people. The online number represents children and young people from metropolitan and regional areas, identification of regional participants was not possible across all the online platforms, therefore the volume of responses has been collated together.

Note 3 – The number of children and young people consulted in each financial year greatly exceeded the target due to the Speaking Out Surveys 2019 and 2021, which are large-scale research projects. It is not intended to repeat this project until 2024.

Note 4 – An additional 305 children and young people from outside of WA were involved in a national project by the Commissioner for the National Office of Child Safety (NOCS). The NOCS consultation included 305 young people from Queensland, Northern Territory and Victoria.

Key Effectiveness Indicator 1.2

Extent to which issues impacting upon children and young people are researched, advocated and promoted.

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 that explore the impact of these issues and advocate for and promote the views of children and young people and what is in the best interests of their wellbeing.

Target

200 representations

Number of representations^{1,2}

Type of I	representation
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Number of representations

Reporting period	2019–20	2020–21	2021–22
Submissions	39	18	28
Publications	30	35	23
Evidence before Parliamentary Committee	5	0	0
Speeches and presentations	31	41	41
Media articles	35	32	35
Forums and seminars	4	1	0
Strategic advocacy meetings ³	117	228	217
CCYP support for research proposals	6	4	5
Community consultations	3	9	394
Total	270	368	388

Notes

Note 1 – Representations include submissions; publications; evidence to Parliamentary inquiries and committees; presentations and speeches; media articles; forums and seminars; strategic advocacy meetings, support for research proposals; and community consultations.

Note 2 – The Attorney General approved revised Targets from the 2022/23 financial year. The Targets increase from 200 to 250 representations. Treasury confirmed on 11 November 2021 there is no need for approval by the Under Treasurer for the proposed target increases.

Note 3 – There continues to be a notable increase in strategic advocacy meetings from 2019-20 due to more requests being received. These meetings could continue to occur in virtual/online meeting formats during the COVID-19 pandemic restrictions.

Note 4 – There has been an increase in community consultation meetings in regional areas following the appointment of the current Commissioner in December 2022.

Key Efficiency Indicators

Consultation, research and the promotion of the wellbeing of children and young people are services provided by the Commissioner for Children and Young People and the scope and goals for these are prescribed in the Commissioner for Children and Young People Act 2006. The key efficiency indicators measure the level of resources used to deliver the services.

Key Efficiency indicators in this reporting period

Key Efficiency Indicators	Target 2019–20	Actual 2019–20	Target 2020–21	Actual 2020–21	Target 2021–22	Actual 2021–22
2.1 Unit cost per child	\$756	\$481	\$720	\$87	\$775	\$595 ¹
2.2 Unit cost per representation	\$10,298	\$7,164	\$10,577	\$4,898	\$11,372	\$4,152 ²

Notes

Note 1 – The unit cost per child was less than the 2021–22 target reflecting the increased number of consultations held online and greater opportunities for larger-sized group consultations creating efficiencies and economies of scale.

Note 2 – The unit cost per representation was less than the 2021–22 target due to the increased number of strategic advocacy meetings held by the Commissioner (can now occur in a virtual meeting format) and the increase in community consultations (particularly regional areas).

Integrity Strategy for WA Public Authorities 2020-2023

To meet the Public Sector Commission's requirement to implement the Integrity Strategy for WA Public Authorities 2020–2023, Corporate Executive and managers reflected on the office's policies, procedures and processes. The status of the Commissioner's approach to integrity is assessed using the Integrity Snapshot Tool provided by the Public Sector Commission. Integrity is one of the Commissioner's eight values, which are Respect, Honesty, Inclusivity, Creativity, Positivity, Determination, Independence and Integrity.

Integrity and conduct are standing items at all Corporate Executive, manager and staff meeting agendas.

In June 2022 the Commissioner completed the self-assessment checklist, Integrity in financial management, as supplied by the Public Sector Commission to help public authorities strengthen their approaches to integrity in financial management.

Internal Audit Committee

As another means of responding to the Public Sector Commission's key actions for promoting integrity and helping prevent misconduct and corruption, the Commissioner has an Internal Audit Committee which is chaired by Jeremy Hubble, General Manager Corporate Services at Lotterywest. The Strategic Internal Audit Plan 2021-2024 was revised in 2022, setting out a range of internal audits for the next four years.

Risk management

The management of risk and associated risk mitigation strategies continued to be a focus in 2021-22. A formal review of any identified corporate risks (e.g. human resources, integrity and conduct, ICT governance including cyber security and child safety) is incorporated into the monthly Corporate Executive meeting agenda and in all templates for project management. The Corporate Risk Register is reviewed by Corporate Executive as a standing item on the agenda each guarter.

Financial management

A monthly financial management report is provided for endorsement at all Corporate Executive meetings. The Financial Management Manual is constantly reviewed and updated by the Commissioner's Chief Finance Officer to ensure currency with legislative and policy changes.

Policies and procedures

The Commissioner's policies and procedures are reviewed, updated regularly and new policies are added to the Corporate Governance Framework once endorsed by Corporate Executive.

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 her functions.

There were no directions under Section 26 of the Act in 2021-22.

Other financial disclosures

Board and Committee Remuneration

The Commissioner does not have any State Boards or Committees as defined in the Premier's Circular 2021/18 – State Government Boards and Committees.

Employment and Industrial Relations

At 30 June 2022, the Commissioner for Children and Young People employed the equivalent to 16 full-time employees, which was a small decrease from the previous year. Two permanent officers have been on leave without pay following maternity leave.

Throughout the year the Commissioner welcomed several young people on work placements from the McCusker Foundation, and a participant in the Public Sector Commission's Aboriginal Traineeship Program.

In March 2022, the average tenure for the Commissioner's staff was 6.5 years, compared to 8.7 years for WA public sector entities. The proportion of staff working at the Commissioner's office for less than five years was 46.7 per cent, compared to 45.7 per cent WA public sector wide.

Females comprised 86.7% per cent of the Commissioner's workforce compared to 73.2% per cent within the WA public sector entities.

The Commissioner's office does not have any employees working in regional areas.

Staff development

Staff training and development continues to be a high priority for the Commissioner. All staff participate in performance appraisal and development sessions with their line manager at the beginning of the year. The performance appraisal and development sessions provide a framework for planning, developing, reviewing and appraising the work of individual staff members with reference to the Commissioner's strategic directions and annual business/operational plan. The public sector's capability frameworks, capability profile (levels 1 to 6) and the leadership capability profiles (level 7 to class 4) are also used as part of the performance appraisals.

Monies spent for professional development for the Commissioner's staff was approximately \$14,700 for the 2021-22 financial year, which was higher than the previous year due to increased opportunities to attend face to face professional development.

All managers attended a project management course as a professional development activity. As part of the Commissioner's focus on cultural awareness, all staff attended online Sorry Day and Reconciliation Week events. All staff have completed the Public Sector's Aboriginal and Torres Strait Islander Cultural Awareness resource.

Workers compensation

There were no workers compensation claims in 2021–22, and no work-related injuries. The Commissioner's office complies with the Workers Compensation and Injury Management Act 1981 and the Public Sector Commissioner's Circular 2012/05 and would ensure that, should there be any work-related injuries, they would be managed and reported in accordance with these requirements.

Use of the Hazard Identification Checklist and quarterly inspections have continued in 2021–22; the latest inspection was held in April 2022. The results of these inspections are tabled at Corporate Executive meetings, and any findings or issues are addressed.

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

Agency performance

Advertising

Section 175ZE of the *Electoral Act 1907* requires public agencies to report details of expenditure to organisations providing services in relation to advertising, market research, polling, direct mail and media advertising. The agency has not incurred expenditure of this nature.

Disability access and inclusion plan

The Commissioner's Disability Access and Inclusion Plan 2022–2026 was revised and approved this financial year. This edition has been reviewed by the Youth Disability Advocacy Network of WA (YDAN). The Commissioner will continue to work with YDAN to ensure the needs of children and young people with disability are well-reflected in the Commissioner's work. The plan is included as part of the Commissioner's standard induction information, performance appraisals for all staff, and is available in the records management system of the office and on the website.

Compliance with Public Sector Standards and ethical codes

The Commissioner 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 in the office.

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

- the WA Public Sector Code of Ethics
- the WA Public Sector Standards in Human **Resources Management**
- the Commissioner's Code of Conduct and Management of Conflict of Interest Policy
- · ethical and accountable decision making
- a family-friendly workplace.

Throughout 2021–22 the Commissioner held regular staff meetings where any matters relevant to Public Sector Standards could be raised and discussed.

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 was lodged in the current reporting period.

Compliance with the Western Australian 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

The Recordkeeping Plan for the Commissioner's office was approved by the State Records Commission in August 2019. Recordkeeping forms part of the induction process for new staff members and staff are regularly updated and reminded about their recordkeeping responsibilities by email.

Government policy requirements

WA Multicultural Policy Framework

The Commissioner supports an inclusive and harmonious society where everyone, especially children and young people, has a strong sense of belonging, where they can participate and contribute fully in all aspects of life, and can achieve their goals.

The Commissioner has a legislative requirement 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.

The Commissioner's Multicultural Plan 2021– 2026 outlines the commitment and actions of the office to ensure that all WA children and young people, including those from culturally and linguistically diverse backgrounds, have the opportunity to participate equitably in every aspect of civic, social and economic environments. The Commissioner's own policies, projects, research and consultations each aim to be culturally responsive and inclusive.

Substantive equality

Substantive equality aims to achieve equitable outcomes for all Western Australians as far as possible. The Commissioner represents and advocates on behalf of children and young

people under the age of 18 years in WA. The Commissioner is required to have special regard for the needs of Aboriginal and Torres Strait Islander children and young people, and other vulnerable children and young people. The work of the office wholeheartedly supports substantive equality for these citizens.

Reconciliation Action Plan

All work undertaken by the Commissioner 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 in the Reconciliation Action Plan (RAP) are integrated into all office procedures and practices. These include:

- An Acknowledgement of Country is made in all speeches and meetings as well as in the banner of all Commissioner's office related emails.
- A video featuring WA Aboriginal children and young people speaking about the importance of Country and culture is played at all events hosted by the Commissioner and in the Commissioner's presentations where possible.
- In planning regional visits, the Commissioner respects cultural authority and requests permission from Elders to visit communities and engage with their young people.

- 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.
- Since 2015, the Commissioner has sponsored the Reconciliation Week street banner project to promote understanding of Aboriginal and Torres Strait Islander histories and cultures. This year's sponsored banners were flown in Perth, Kalgoorlie-Boulder and Geraldton.
- All staff participate in Aboriginal cultural awareness workshops.

National Principles for Child Safe Organisations and Child Friendly Complaints Mechanisms

The Commissioner has comprehensive child safe strategies in place, including a structured approach to risk management to clearly identify, analyse, evaluate and implement mechanisms to eliminate or mitigate identified risks to the safety and wellbeing of children and young people in all work, consultations, advisory committees and in the community.

Government policy requirements

National Principle Six details the implementation of child friendly complaints processes. The Commissioner has readily accessible mechanisms for children and young people and their families or advocates to provide feedback and to make complaints that meet the expectations of this principle.

In 2021–22, feedback from children and young people was proactively sought in every consultation activity and in the Speaking Out Survey. No complaints were made by children and young people or adults about the Commissioner's projects, activities or office.

Occupational safety, health and injury management

Active and continuous improvement in safety management practices at the Commissioner's office demonstrates dedication to this aspect of office life by the Commissioner and her staff. This has been particularly important during the COVID-19 pandemic when some staff worked off-site.

Occupational safety and health is a standing item on the monthly Corporate Executive meeting agenda and on the monthly staff meeting agenda. This enables any staff member to raise a concern.

The Commissioner has a dedicated occupational safety and health staff representative who conducts workplace safety hazard inspections every three months, which are tabled at Corporate Executive meetings for notation.

All workstations have been provided with a sit-stand desk attachment.

Workplace assessments are undertaken by request of a staff member and recommendations are actioned in a timely manner.

There have been no critical incidents to report for the 2021–22 year.

Occupational safety and health data in this reporting period

Measure	2018–19	2019–20	2020–21	2021–22	Targets
Number of fatalities	0	0	0	0	0
Lost time injury/disease (LTI/D) incidence rate					Continued incident rate to be 0 or
	0	0	0	0	less than 10%
Lost time injury severity rate					Continued severity rate to be 0 or
	0	0	0	0	less than 10%
Percentage of injured workers returned to work within (i) 13 weeks and (ii) 26 weeks	0	0	0	0	Greater than or equal to 90%
Percentage of managers trained in occupational safety, health and injury management responsibilities, including	1009/	1009/	1009/	100%	1009/
refresher training within 3 years	100%	100%	100%	100%	100%





Commissioner for Children and Young People

Level 1, Albert Facey House, 469 Wellington Street, Perth, WA 6000

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

ccyp.wa.gov.au

Connect with the Commissioner





twitter.com/ccypwa facebook.com/ccypwa instagram.com/ccypwa

