



Department of Biodiversity,
Conservation and Attractions

2022–23 Annual Report



Acknowledgements

This report was prepared by the Public Information and Corporate Affairs Branch of the Department of Biodiversity, Conservation and Attractions (the department).

The department respectfully acknowledges Aboriginal people as the traditional owners of the land and water it manages, and recognises their continuing connection to land, water and community.

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Front cover images (clockwise from top left):

1. Brush-tailed mulgara. *Photo – Simon Welsh Geomedia*
2. Australian sea lions. *Photo – Peter Nicholas/DBCA*
3. Fish petroglyph on Dolphin Island. *Photo – A. Stevens*
4. Bremer Bay corals, proposed Wagyl Kaip Southern Noongar Marine Park. *Photo – Claire Ross*
5. Wheelchair accessible infrastructure – Bunbury Mangrove Cove accessible playground. *Photo – DBCA*
6. Women in fire management. *Photo – DBCA*

Back cover image:

Tagon Bay, Cape Arid National Park. *Photo – Carolyn Thomson-Dans*



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Our Vision

Biodiversity and natural places are valued by the community and conserved for the future.

Our Purpose

- To inspire
- To conserve
- To discover
- To protect

Our Values

Our organisational values drive the way we make decisions, interact with each other, and work together to achieve results.

Our five core values — Integrity, Collaboration, Accountability, Respect and Excellence — represent our commitment to a professional and inclusive workplace culture we can all enjoy.

Strategic Directions 2022-25



Our strategies to...

Inspire

- Engage with the community and connect people with nature to inspire a passion for conservation
- Provide innovative and exciting visitor experiences connecting people to nature and cultural heritage
- Progress meaningful and productive joint management arrangements
- Promote and support volunteer engagement in the delivery of our vision and purpose
- Foster a valued, collaborative and respectful workforce that is connected and inspired by our work.

Conserve

- Expand Western Australia's protected area system to conserve significant landscapes and values
- Conserve, restore and manage plants and animals, ecosystems and landscapes using world-recognised science and best practice management
- Manage threats to maintain and enhance biodiversity and cultural values
- Develop local, national and international partnerships to deliver conservation programs
- Partner with Aboriginal people to care for the natural, cultural and heritage values of country
- Maintain and enhance sense of place and associated natural, cultural, heritage and landscape values.

Discover

- Use world-recognised science to build and share biodiversity knowledge to support evidence-based management
- Collate, manage and share data to support effective decision making and conservation
- Develop adaptive management tools to promote ecosystem resilience to the impacts of climate change and other threats
- Deliver contemporary services through digital transformation of our business processes
- Enhance our knowledge programs through partnerships with education, science and conservation organisations.

Protect

- Respond to pressures to maintain and enhance ecosystem function
- Protect communities and natural values from bushfires through a commitment to prescribed burning
- Share responsibility for bushfire management, mitigation and response with fire and emergency service organisations, volunteer bushfire brigades and private landholders
- Collaborate and partner across government and with community, industry and other stakeholders
- Support education and compliance activities in relation to administered legislation.

Letter to the Minister

Hon Reece Whitby MLA

Minister for Environment

In accordance with section 63 of the *Financial Management Act 2006*, I have pleasure in submitting for presentation to Parliament the Annual Report of the Department of Biodiversity, Conservation and Attractions for the period 1 July 2022 to 30 June 2023.

This report has been prepared in accordance with provisions of the *Financial Management Act 2006*.



Peter Dans

Acting Director General

Department of Biodiversity, Conservation and Attractions

September 2023

Foreword

As the conservation estate continues to expand, a key focus for the department has been on forging partnerships to deliver service outcomes across Western Australia.

When the passage of ex-Tropical Cyclone Ellie across parts of the Kimberley region in January 2023 resulted in a one-in-100-year flood event in the Fitzroy Catchment, it caused widespread impacts to communities, roads and infrastructure, including parks jointly managed by the department and traditional owners. During the incident, department staff contributed to the multi-agency Incident Management Team and worked as part of the collective emergency response. The scale of the incident caused widespread environmental impacts across the river catchment and four department-managed sites were significantly impacted, including Danggu (Geikie Gorge), Bandilngan (Windjana Gorge), Dimalurru (Tunnel Creek) and Dulundi (Silent Grove). The department continues to work in conjunction with other agencies and traditional owners to repair roads and recreation infrastructure.



Over in the East Kimberley, which was largely untouched by the floods, extensive collaboration between State and Federal funding bodies, building contractors and Gija and Jaru traditional owners resulted in the opening of a new state-of-the-art visitor centre for the World Heritage Listed Purnululu National Park.

Further down the coast on the Burrup Peninsula, a significant body of work was undertaken by the department, the Murujuga Aboriginal Corporation and the Australian Government, to prepare a UNESCO World Heritage nomination for the Murujuga Cultural Landscape that was submitted in January 2023. This lengthy, complex process required mutual trust and understanding, and if successful, will result in the protection of Murujuga's immense cultural and spiritual significance and the estimated one to two million petroglyphs (rock art) on country.

In Exmouth, department employees were deployed from across the State in preparation for the total solar eclipse event in April 2023. Planning and management for the estimated 20,000 visitors involved 14 agencies, local businesses and the community, to ensure the event was safe and enjoyable and that environmental and cultural values on department-managed land were protected.

Also in the Gascoyne, the Nyinggulu (Ningaloo) Coastal Reserves: Red Bluff to Winderabandi joint management plan 2022 was released as part of the State Government's Plan for Our Parks initiative. This will guide the joint management of the World Heritage Listed Nyinggulu (Ningaloo) Coastal Reserves by the department and the Nganhurra Thanardi Garrbu Aboriginal Corporation.

In the Shark Bay World Heritage area, in conjunction with the Wiluna Martu Rangers under the Tarlka Matuwa Piarku Aboriginal Corporation, the Return to 1616 ecological restoration project marked another conversation milestone – the translocation of the eighth species of wildlife onto Dirk Hartog Island National Park, when 100 rare brush-tailed mulgara were welcomed to the island by Malgana traditional owners.

Across in the Goldfields, after almost two decades of work, the department and traditional owners the Martu people unveiled the new Matuwa Kurrara National Park and a nature reserve at Lake Carnegie. The reserves will be jointly managed by the department and the Tarlka Matuwa Piarku Aboriginal Corporation and were also established under Plan for Our Parks, adding more than 800,000 hectares to WA's conservation estate and protecting Aboriginal cultural heritage values and unique biodiversity.

In Perth, the Botanic Gardens and Parks Authority partnered with Sony to host the international 'Lightscape' event supported by City of Perth, with traditional owners engaged for bespoke art installations. Infrastructure upgrades to visitor attractions continued, including the construction of Perth Zoo's new nature-based accessible playground, café and function centre as part of its Master Plan 2040, and the Rottne Island Authority continued its transition towards operating the island on 75 per cent renewable energy, helping to abate an estimated 4,000 tonnes of carbon emissions annually. You can read more about these projects in the three statutory authority's respective Annual Reports.

Further south in Shoalwater Islands Marine Park in the City of Rockingham, a trial was initiated in conjunction with tourism operators to allow swimmers to interact with Australian sea lions in their natural environment. If successful, the trial will transition to an ongoing licensed industry similar to Ningaloo's humpback and whale shark swim tours, strengthening WA's reputation as a destination for best-practice marine wildlife interactions. The trial is also being undertaken in Jurien Bay Marine Park north of Perth.

In Bunbury, a new wheelchair accessible and interactive nature playground was completed at Mangrove Cove. The \$2.39 million all-abilities nature play area was delivered by the department in partnership with the Department of Finance and Department of Primary Industries and Regional Development and created dozens of local jobs during its construction.

Across the south-west, community feedback was incorporated into the Draft Forest Management Plan 2024–2033 which will provide the framework for managing over 2.5 million hectares of State forest, and further south, into planning for the proposed south coast marine park which will protect marine life and habitats in the Great Southern, while providing for sustainable commercial and recreational fishing and other activities.

All around WA, the department continued working closely with Aboriginal organisations as part of the Aboriginal Ranger Program, to deliver ranger programs on country.

In the face of our changing climate, the department established a carbon farming team to increase the department's capacity to identify feasible carbon farming projects that deliver conservation outcomes and meaningful on country employment and capacity building for traditional owners, including the restoration of landscapes under Plan for Our Parks (more information can be found in this report under [Carbon Farming](#)).

Thank you to the Chairs and members of the boards associated with the department and to the statutory authorities who worked closely with us during the year. I'd also like to acknowledge the leadership and support from Minister for Environment Hon Reece Whitby MLA and his team, as well as former Minister for Tourism Hon Roger Cook MLA. I congratulate him on his ascension to Premier and welcome Hon Rita Saffioti MLA as our Minister for Tourism.

As this is my first Annual Report for the department I would like to acknowledge the outstanding efforts of Acting Director General Peter Dans and the department's corporate executive, who were at the helm during 2022–23 and responsible for the strong results achieved. I also acknowledge outgoing Director General Mark Webb, who led the department from 2017 and who played a prominent role in the delivery of conservation services in the WA community since the 1990s.

I look forward to carrying on the excellent work of the department and further strengthening the productive working relationships the team has built, as we continue to deliver meaningful outcomes for WA.



Stuart Smith

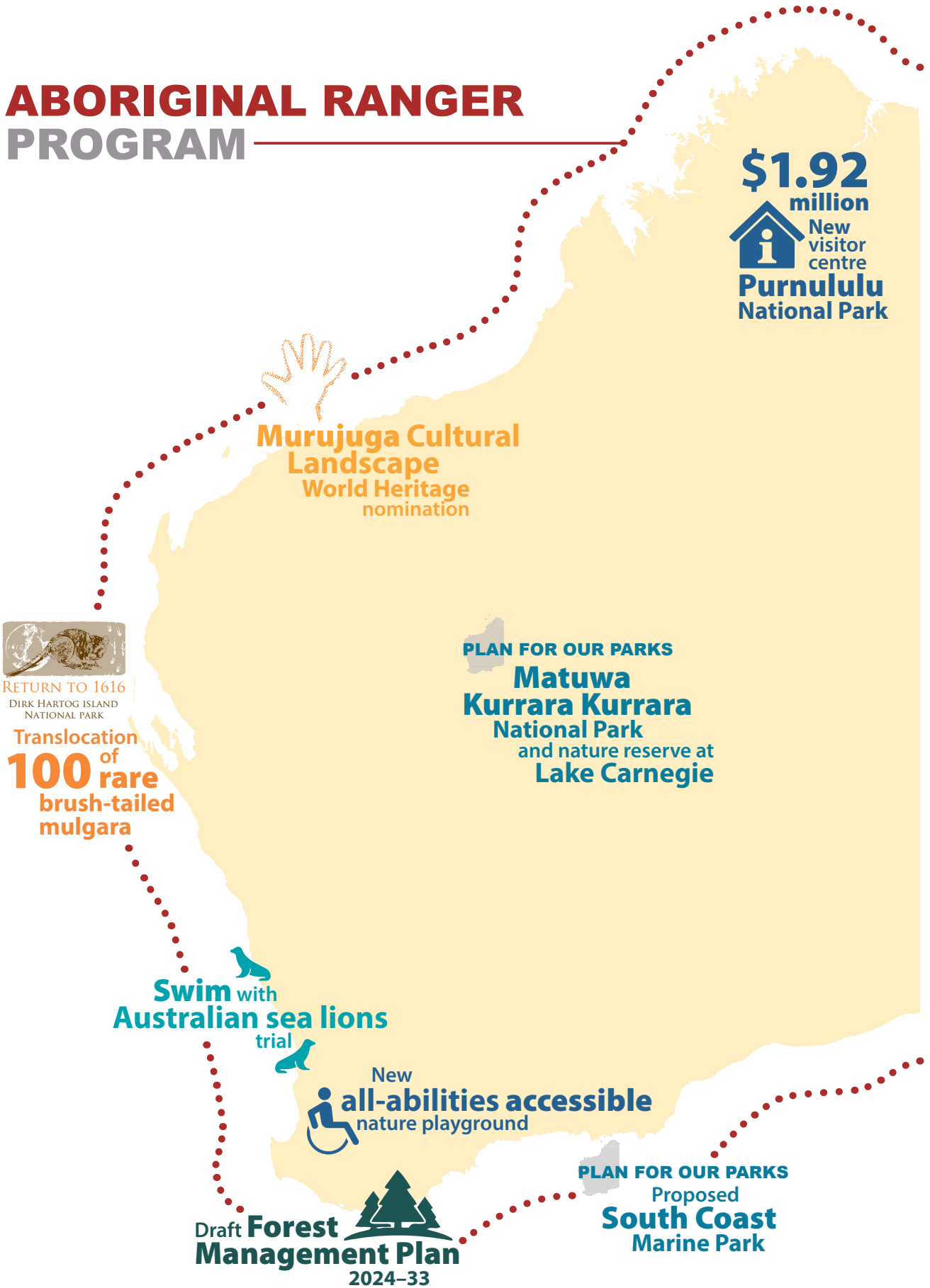
Director General

Department of Biodiversity, Conservation and Attractions

September 2023

Snapshot of outcomes delivered in partnership across WA

ABORIGINAL RANGER PROGRAM



Agency performance

The Department of Biodiversity, Conservation and Attractions (the department) works with the community to ensure that WA's environment is valued, protected and conserved, for its intrinsic value, and for the appreciation and benefit of present and future generations.

The department supports State Government goals with more specific desired outcomes, achieved via delivery across 10 services. Funding is provided by the department to the Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority for the delivery of visitor services and public programs respectively at Kings Park and Botanic Garden and Bold Park, Rottnest Island and Perth Zoo.

Four separate annual reports are produced across the department: one for the department and one for each of the statutory authorities.

Service 1: Visitor Services and Public Programs Provided at Kings Park and Bold Park (reported separately)

Service 2: Visitor Services and Public Programs Provided at Rottnest Island (reported separately)

Service 3: Visitor Services and Public Programs Provided at Perth Zoo (reported separately)

Service 4: Visitor Services and Public Programs Provided in the Swan and Canning Riverpark*

Service 5: Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters

Service 6: Conserving Habitats, Species and Ecological Communities

Service 7: Research and Conservation Partnerships

Service 8: Implementation of the Forest Management Plan

Service 9: Prescribed Burning and Fire Management

Service 10: Bushfire Suppression

*For the purpose of reporting against the Outcome-Based Management Structure and for consistency with Budget Papers, Service 4 refers to the 'Swan and Canning Riverpark'. However, the legal name of the area that was established under the *Swan and Canning Rivers Management Act 2006* (SCRM Act) is the 'Swan Canning Riverpark'

Readers should note that at a practical level, the department's frontline services throughout the State are delivered by the Regional and Fire Management Services Division. These services focus on landscape scale conservation of biodiversity, protection of Aboriginal culture and heritage, threat mitigation, bushfire preparedness and response, visitor planning and visitor risk management, training and welfare of employees and volunteers, and timely advice to internal and external partners.

Performance summary

Table 1: Actual financial results versus budget targets

Financial targets

	2023 Target ⁽¹⁾ (\$000)	2023 Actual (\$000)	Variation ⁽²⁾ (\$000)	Stat Auth ⁽³⁾ (\$000)	Variation ⁽⁴⁾ (\$000)
Total cost of services (expense limit) (Statement of Comprehensive Income)	374,274	428,469	54,195	(27,748) ^(a)	26,447 ^(a)
Net cost of services (Statement of Comprehensive Income)	318,553	339,870	21,317	(27,748)	(6,431) ^(b)
Total equity (Statement of Financial Position)	3,188,854	3,964,296	775,442 ^(a)	0	775,442
Net increase / (decrease) in cash held (Statement of Cash Flows)	(9,404)	(5,798)	3,606 ^(b)	0	3,606
Approved salary expense level	170,753	185,393	14,640 ^(c)	0	14,640
Executive salary expense level	2,484	2,136	(348)	0	(348)
Working cash limit	17,160	19,288	2,128 ^(d)	(1,387)	741

- (1) The target refers to the department's (excluding Zoological Parks Authority, Botanic Gardens and Parks Authority and Rottnest Island Authority) budget estimates. Net cost of services has been adjusted to reflect the re-categorisation of transactions with State Government entities to 'Income from State Government' in the [Statement of Comprehensive Income](#).
- (2) Actuals contains transactions with statutory authorities within the DBCA reporting group that aren't reflected in target figures. Those variances are displayed with the removal of those transactions.
- Total equity is higher than target due to the gain on revaluation of land as assessed by the Valuer General. The changes in asset revaluation surplus was \$563.25 million in the 2022–23 financial period with \$552.37 million of the change attributable to land. The FY22 gain on revaluation of land is not factored into the 2023 target.
 - Cash increased due to underspends on capital expenditure programs.
 - Approved salary expense is higher than the target due to updated government wages policy and cost of living payments.
 - Working cash limit is higher than target due to updated government wages policy and cost of living payments.
- (3) a. Mainly service appropriation for the Statutory Authorities that is expensed as a grant.
- (4) a. Total cost of service was over estimates partly due to updated government wages policy and cost of living payments.
- b. Net cost of services is under the target due to the gain on revaluation of land, as assessed by the Valuer General.

Service 4. Visitor services and public programs provided in the Swan and Canning Riverpark

Service 4 is responsible for the provision of facilities, experiences and programs for visitors to the Swan Canning Riverpark. This is to enhance visitors' enjoyment and appreciation of natural, cultural and heritage values and to strengthen community understanding and support for the conservation of plants, animals and habitats.

Performance summary


Table 2: Service 4 performance summary


	2022–2023 target	2022–2023 actual	Variance
Expenses by service	\$17,010,000	\$16,938,000	(\$72,000)
Key efficiency indicator			
Average cost per hectare of managing the Swan and Canning Riverpark	\$2,323	\$2,313	(\$10)
Key effectiveness indicator			
Average level of visitor satisfaction in the Swan and Canning Riverpark	85%	80.9%	(4.1%)

*The area used in the calculation consists of the number of hectares of Riverpark for which the department is responsible under the SCRM Act. The area includes the Swan Canning waterway (vested with the Swan River Trust) and adjoining public lands (vested with State and local authorities) included in parks and recreation reserves under the Metropolitan Region Scheme. It should be noted that other State and local government authorities listed in Schedule 5 of the SCRM Act also carry out management functions within the Riverpark.

More information on these indicators can be found in the Disclosures and legal compliance section under Key Performance Indicators.

Performance highlights

More than  **\$1.5 million** invested in Riverpark foreshore restoration projects.

73 Reel It In fishing line bins collected over **28km** of fishing line, **4450** hooks and sinkers,  **2200** bait bags and over **12,000** pieces of general rubbish within the Riverpark.

 Swan Canning Riverpark **Urban Forest** restoration program launched.

River systems management

- The Swan Canning River system continued to face a range of water quality and ecosystem health challenges in 2022–23. River management initiatives were delivered to protect and enhance the health of the river system, improve understanding of the rivers' function and optimise land use planning in the Riverpark.

Healthy catchments

- The Community Rivercare Grants Program provided \$350,000 across 24 community groups to deliver 29 projects that address water quality improvement, foreshore restoration and habitat enhancement in the Swan Canning catchment. Additionally, four key Swan Canning catchment sub-regions received a further \$125,000 each towards iconic projects to be implemented over the next three years. Ellen Brockman Integrated Catchment Group and the South East Regional Centre for Urban Landcare each received \$150,000 to support two community rivercare officers to deliver these projects.
- The Swan Alcoa Landcare Program provided \$280,000 across 25 community groups, to implement 58 catchment restoration projects throughout the Swan Canning catchment. This grants program is administered by Perth Natural Resource Management (NRM) and jointly funded by the Burswood Park Board, Alcoa of Australia and the department.
- Funding of \$630,000 was shared among sub-regional NRM groups to coordinate a range of community catchment restoration projects to improve the quality of water entering the river system.
- The Community Rivercare Grants Program provided \$350,000 across 24 community groups to deliver 29 projects that address water quality improvement, foreshore restoration and habitat enhancement in the Swan Canning catchment. Additionally, four key Swan Canning catchment sub-regions received a further \$125,000 each towards iconic projects to be implemented over the next three years. Ellen Brockman Integrated Catchment Group and the South East Regional Centre for Urban Landcare each received \$150,000 to support two community rivercare officers to deliver these projects.
- Revegetation and weed control funded by Water Corporation's Drainage for Liveability program continued at sites in Lockridge and Mundaring.
- Development of the Canning Waterways Restoration Plan is well underway with a working group of representatives from State and local governments and NRM organisations. With the formation of the Whadjuk Aboriginal Corporation and establishment of the Whadjuk Cultural Advice Committee, a subcommittee is now assisting with development of the plan which is due for completion at the end of 2023.

Improving river health

- Ten water quality improvement projects were managed, including four oxygenation plants that provide oxygen relief to the upper Swan estuary and Canning River above Kent Street Weir.
- Management and maintenance of Kent Street Weir and its associated fishway continued.
- The department provided support to the sub-regional NRM groups to carry out site maintenance and water quality monitoring in priority catchments.
- Hydrological and nutrient modelling of the Swan Canning catchment estuary system was completed and is being used to inform the development of a new Swan Canning Water Quality Improvement Plan.
- Stage two of the performance assessment of the constructed wetland at Eric Singleton Bird Sanctuary in Bayswater continued in partnership with The University of Western Australia (UWA), City of Bayswater and Water Corporation. Stage 1 assessment estimated that the wetland reduces heavy metal concentrations by approximately 50 per cent and total phosphorus concentrations by 45 per cent.
- Monitoring and evaluation of the performance of the Nurdi Park living stream and biofilter system continued in partnership with the City of Canning, Water Corporation and Perth NRM. The project converted 130 metres of degraded drain into a living stream, creating 0.6 hectares of freshwater habitat.

Riverbank

- More than \$1.5 million, including \$500,000 provided via the WA Recovery Plan, was distributed to 14 foreshore land managers for 16 restoration projects throughout the Riverpark. Outcomes will include foreshore planning, erosion control, revegetation, weed control, river wall construction, enhancing foreshore and river access, widening vegetation corridors and creating native animal habitat.
- The Swan Canning Riverpark Urban Forest program was officially launched by the Minister for Environment in December 2022. In 2022–23, \$748,721 was awarded to five projects across four local governments, which provided additional cash and in-kind contributions to deliver urban forest restoration outcomes across 17.75 hectares of land in and adjacent to the Swan Canning Riverpark.

- The department continued to invest \$250,000 over four years (2019–23) in The Nature Conservancy's Swan-Canning shellfish reef restoration project. This supported the pilot trial and planning stage of the project and paved the way for construction of the new in-water habitat.

Investigations into Riverpark values, threats and mitigation

- The Sediment Taskforce, a multi-agency and peak industry group coordinated by Perth NRM, continued to guide activities to reduce building industry sediment entering Perth's rivers.
- Information on other science projects supporting the understanding of and mitigation of threats to the Swan and Canning rivers can be found in this report under Service 6: Conserving habitats, species and ecological communities.

Events, complaints, incidents and compliance activities

- The department responded to 240 complaints and incidents reported within the Riverpark, a decrease on the 287 reported in the 2021–22 financial year. Reports included unauthorised development, rubbish dumping, vegetation damage, oil spills and other general complaints.
- A total of 435 compliance actions were taken for a variety of alleged offences and a number of successful compliance initiatives were implemented throughout the year. The department continued to work closely with partner agencies to deliver joint compliance outcomes within the Riverpark.
- Seventy two proactive compliance patrols were completed, resulting in 345 vessel contacts and notices being issued for a variety of alleged offences. One foreshore vegetation protection sign was installed in the Riverpark to help reduce vegetation damage and educate the public about the value of shoreline vegetation.
- A *Karlodinium* bloom in the Swan Canning estuary and cyanobacteria bloom in the Canning River upstream of Kent Street Weir resulted in Incident Management Teams being formed. A multiagency Incident Management Team was again formed to respond to elevated levels of *Alexandrium* in the Swan Estuary. More information on the department's ongoing response to the *Alexandrium* algal issue can be found under Service 6: Conserving habitats, species and ecological communities and Service 7: Research and conservation partnerships in this report.

Maintaining the Riverpark's amenity

- The department's annual program of removing rubbish and dumped materials, reshaping eroded beaches, conducting foreshore protection works and responding to incidents such as fish kills, algal blooms, injured wildlife, hydrocarbon and sewage spills and other pollution events continued.
- In collaboration with the Fairy Tern Network and the City of Melville, work was undertaken to improve conditions for successful breeding of the threatened fairy tern (*Sternula nereis nereis*) at Point Walter Spit. This included temporary fencing, signage, community education initiatives including targeted social media and improving the surrounding vegetation.

River Journeys project

- Work continued to plan, develop and liaise with river foreshore land managers to further implement interpretation nodes as part of the River Journeys project.
- Planning and engagement continued for three new nodes, at Redcliffe Bridge in Ascot, Banks Reserve in Vincent and along the Burswood Park foreshore.

Visitor satisfaction

- A face-to-face visitor satisfaction survey, consisting of 250 interviews at 25 foreshores, parks and reserves around the Riverpark showed average satisfaction levels were 80.9 per cent, against the target of 85 per cent.

New leases

- A new River reserve lease agreement was established with the Public Transport Authority (PTA) at Mends Street jetty, South Perth.

Statutory assessments

- The department issued 189 approvals for works or activities in the Swan Canning Development Control Area and provided advice on 108 development applications and 30 subdivision applications that were in, next to, or affecting the Swan Canning Development Control Area.
- Six development applications were assessed, and recommendations made to the Minister for Environment under Part 5 of the SCRM Act.
- 26 tourism operator licences and aquatic activity licences were granted on the Swan and Canning rivers, increasing the variety and number of commercial operations within the Riverpark. This included operators approved to use the foreshore, primarily for events, pop-up installations and food and beverage outlets as well as water-based operators.
- The department continued to work with Tourism WA to provide advice on key commercial development projects and activities.
- Support to local and State Government agencies in State Administrative Tribunal matters regarding the Swan Canning river system continued to be provided by the department.

New Riverpark bridge crossings

- As a key stakeholder, the department continued to work closely with Main Roads WA on five bridge crossings on the Swan and Helena rivers, within the Swan Canning Development Control Area. Following extensive consultation with the department, the Causeway Link Alliance, on behalf of Main Roads WA, commenced the construction of the Causeway Pedestrian and Cyclist Bridge. Works for the two cable stayed bridges have started at McCallum Park and are progressing to Heirisson Island, then Point Fraser. The construction of the Redcliffe Bridge duplication is almost complete and the design for the remaining re-activation underbridge works, involving revegetation, interpretation node and BMX/mountain bike tracks, is being finalised prior to commencement in 2023.

Strategic activities

- As part of the Small Business Development Corporation's Small Business Friendly Approval Program, the Swan Canning Riverpark was selected for a tourism approval pilot project. A series of initiatives were identified to improve approval timeframes, simplify approvals processes and to ensure appropriate customer focused support, from regulatory review to revised operational processes. As part of the streamlining process, amendments to the Swan and Canning Rivers Management Regulations 2007 were made to remove duplication of statutory approvals processes related to approvals for commercial operations within the Swan Canning Development Control Area.
- Submissions on the draft locality planning corporate policy, and nine draft locality plans for the Swan Canning river system, were received and the draft policy and locality plans are being reviewed based on the feedback submitted. The documents will provide specific locality-based guidance for development proposals and long-term planning for the locality.
- Following the adoption of the Perth Water Buneenboro Locality Plan and associated Action Plan in August 2021, a capacity review of the courtesy moorings, formalised commercial seaplane operations and implementation of the recommendations of the Aquatic Use Review have been finalised, and development of a wayfinding strategy and landscape and planting guidelines is underway.
- Together with the Swan River Trust, the department published updated versions of Corporate Policy Statements 'Planning for Jetties in the Swan Canning Development Control Area', 'Planning for Dredging in the Swan Canning Development Control Area' and 'Planning for Stormwater Management Affecting the Swan Canning Development Control Area'.
- The Ashfield Flats Master Plan project commenced in October 2022 with the initial round of consultation concluding in April 2023. It is anticipated that the draft Master Plan will be shared with the community for a second round of consultation in 2023–24.

Water Sensitive Cities

- The department contributed to a number of joint State and local government, urban development industry and university research initiatives to implement water sensitive urban design and protect the Swan Canning river system and other valuable WA wetlands and bushland.
- The department also continued membership of the Water Sensitive Transition Network, which is a collaborative network of representatives from State Government agencies, local governments, NRM groups and the urban development industry that are working together to deliver actions from the Network's Vision and Transition Strategy for a Water Sensitive Greater Perth – Implementation Plan (2022–24).
- The department continued its partnership with the Department of Water and Environmental Regulation (DWER) in the national Water Sensitive Cities Australia research-to-practice mainstreaming program.
- The department also became a delivery partner in the State Government's Kep Katitjin – Gabi Kaadadjan – Waterwise Perth Action Plan 2 (2022), which aims to establish leading waterwise communities for Perth and Peel by 2030.
- The UWA and Clean Air and Urban Landscapes Hub project – Noongar Water Knowledge in the Djarlgarro Beeliiar Catchment: Implications for Land-use and Water Planning – continued to receive funding and in-kind support from the department.

Swan Canning River Protection Strategy

- The Swan Canning River Protection Strategy (RPS) five-year review was published in September 2022. On behalf of the Swan River Trust, the department commenced work to develop a new RPS based on the review's recommendations.
- Engagement with the Whadjuk Aboriginal Corporation commenced to ensure Aboriginal values and cultural information is embedded within the new RPS.
- Initial consultation was undertaken in May 2023 with 21 local governments on river management issues and how the new RPS can assist in recognising and guiding the significant efforts of stakeholders.

Stakeholder education

- Stakeholders were provided with regular updates on incidents and the department continued to contribute to the interagency public education campaign on the *Alexandrium* algal bloom issue which was ongoing in 2022–23.

Community engagement

- The department supported community events including Recfishwest fishing clinics in the Riverpark, a variety of river clean up events and the Dolphin Watch and Reel It In Trophy Day yacht races at Royal Perth Yacht Club. A variety of community engagement projects were undertaken to support behaviour change and citizen science initiatives for the Swan and Canning rivers.

Plastic Free Riverpark program

- The Plastic Free Riverpark program continued to work with riverfront food and beverage businesses, sporting organisations, charter boat operators and event organisers to help reduce single use plastic packaging in and around the Swan and Canning rivers.
- The program awarded \$60,000 in small grants to 19 riverfront business and 10 event organisers to establish plastic reduction projects and behaviour change initiatives, including reusable cup libraries, water refill stations and community education.
- The program continues to engage a not-for-profit organisation, the Boomerang Alliance, to ensure riverfront businesses are aware of 'Western Australia's Plan for Plastics' and to identify where zero waste practices could be adopted.

River Guardians program

- The River Guardians program reached 2732 subscribers and continued to provide RiverWise training, volunteering opportunities and presentations from scientists and behaviour change experts addressing key issues impacting the Swan Canning river system.
- River Guardians partnered with Native Animal Rescue, WA Seabird Rescue and Recfishwest to help reduce wildlife entanglements from fishing line.
- Four re-branded RiverWise gardening workshops with new content were delivered in autumn 2023, and 60 per cent of the 335 participants responded to an online questionnaire which found 86 per cent of respondents correctly identified the key take-home messages of using less fertiliser less often and at more appropriate times. This year the program partnered with Perth NRM and promoted its Re-Wild project. This encouraged attendees to consider planting endemic flora in their garden that can thrive in local soils, without the need for large amounts of fertiliser and water, with the bonus of attracting local biodiversity to their gardens. It will also help to link remnant pockets of vegetation and green spaces that have arisen due to development, helping to create corridors for wildlife movement.
- The River Guardians school education program delivered 48 activities to 28 schools, reaching 1051 students. 15 river-related activities were also held over the school holidays, attracting 267 attendees.

Dolphin Watch

- There are now 1663 trained Dolphin Watch volunteers across the State who have contributed 31,638 reports on the Riverpark.

Reel It In

- The Reel It In fishing line bin project has 73 dedicated fishing line bins at popular jetties, fishing platforms, traffic bridges and foreshores throughout the Riverpark and project participation included 15 riverfront local governments.
- During the year, the bins collected over 28km of fishing line, 4450 hooks and sinkers, 2200 bait bags and over 12,000 pieces of general rubbish within the Riverpark.
- Fifty nine volunteers have adopted fishing line bin sites throughout the Riverpark.

Service 5. Visitor services and public programs provided in national parks and other lands and waters

Service 5 is responsible for the generation of environmental, social, cultural and economic benefits through further development of a world-class parks system in terms of ecosystem management and visitor facilities and services.

Performance summary

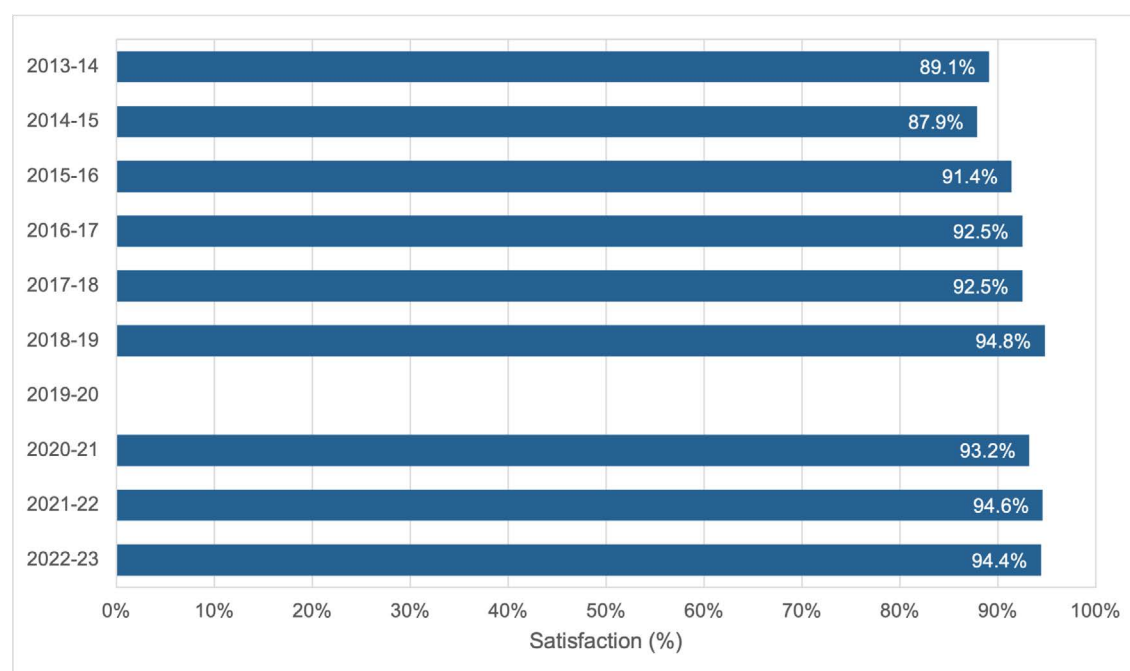
Table 3: Service 5 performance summary

	2022–2023 target	2022–2023 actual	Variance
Expenses by service	\$152,162,000	\$165,390,000	\$13,228,000
Key efficiency indicator			
Average cost per hectare in national parks and other land and water	\$4.56	\$5.05	\$0.49
Key effectiveness indicator			
Average level of visitor satisfaction in national parks and other land and water	90%	94.42%	4.42%

Park visitor statistics

The 2022–23 visitor satisfaction index, averaged from visitor responses to surveys at selected parks, reserves and forest areas across the State was 94.4 per cent. This outcome, with results from previous years of the survey program is illustrated in Figure 1.

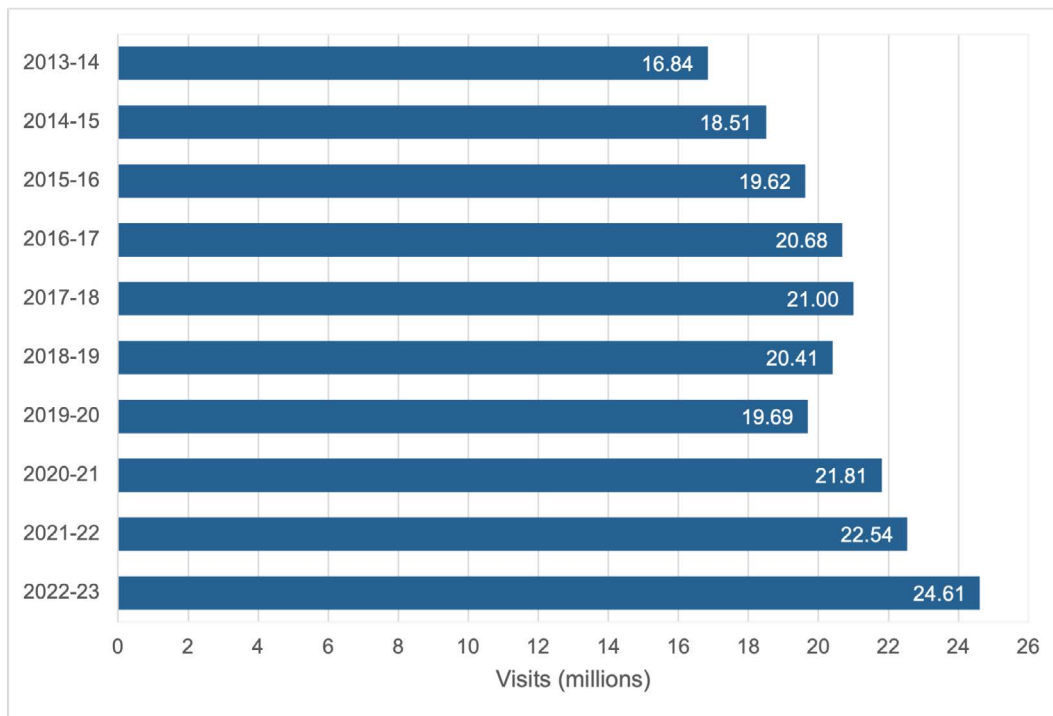
Figure 1: Visitor satisfaction levels within Parks and Wildlife Service-managed land and water



Note: In 2019-20 an exemption from reporting 'Average level of visitor satisfaction in national parks and other land and water' was granted due to the impact of COVID-19.

During 2022–23, there were 24.61 million visits to Parks and Wildlife Service-managed land and water, an increase of nine per cent from the previous year (Figure 2). Most regions saw an increase in visitation, with the Midwest seeing the largest proportional increase.

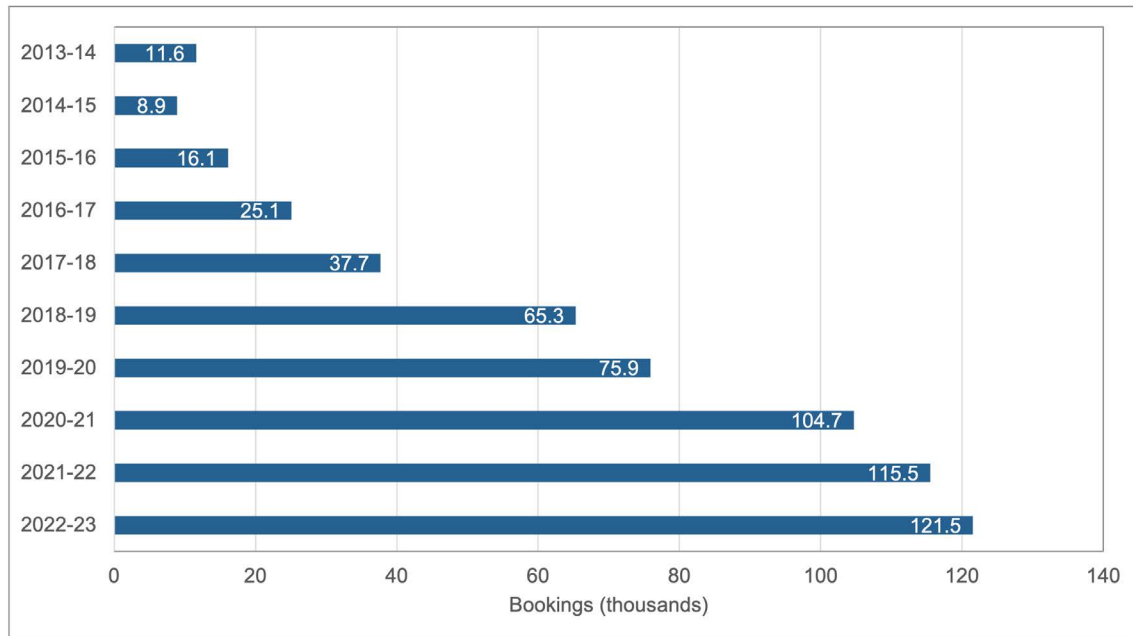
Figure 2: Total visits to Parks and Wildlife Service-managed land and water



Note: Data in this graph is taken from the department's Visitor Statistics (VISTAT) database and is a true and correct record of best available data at the time of reporting. As VISTAT is a live database, corrections and amendments are made on an ongoing basis meaning figures presented here may differ from those in previous reports.

During 2022–23, there were 121,940 online bookings for campsites managed by the Parks and Wildlife Service, an increase from 115,500 last year (Figure 3). The increase is likely due to the continuing behaviours of Western Australian residents to explore parks in their own state, along with a return of international and interstate visitors following a period of COVID-19 related boarder restrictions. Additional campsites have also been brought online, including at Lake Kepwari in Collie, a former mine site which is now filled with water from the Collie River, perfect for lakeside camping and enjoying water-based activities.

Figure 3: Total campground bookings at Parks and Wildlife Service-managed campgrounds



Note: Figures presented here may differ from those in previous reports due to coming from a live booking system.

Performance highlights



24.61 million
visits to WA's national parks.

ABORIGINAL RANGER PROGRAM

\$10 million
allocated to **17 new and emerging**
Aboriginal organisations
under the Development Fund.

PLAN FOR OUR PARKS

2.15 million
hectares reserved,
6 new ILUAs concluded
and **10 ILUA and other**
traditional owner negotiations
in progress for **new parks**.

Partnerships

- The department partnered with traditional owners, neighbours, volunteers, organisations, communities and other stakeholders to implement the department's responsibilities in national parks, nature reserves, conservation parks, marine reserves, State forest and other land and water throughout the State.
- The department implemented existing joint management and cooperative management arrangements with traditional owners and worked alongside traditional owners to plan, develop and implement management plans, departmental programs and negotiate new joint management agreements. The department currently has 18 joint management arrangements with Aboriginal organisations across the State.
- Collaboration continued with the Department of Primary Industries and Regional Development (DPIRD) on operational planning and integrating service delivery in marine parks.
- The department entered into an agreement with the Australian Government for the delivery of services in Australian Marine Parks adjacent to WA marine reserves. Activities included mooring maintenance and management in Mermaid Reef Marine Park, marker buoy maintenance in Geographe Marine Park, visitor communication and education services for Nyinggulu (Ningaloo) Marine Park, as well as annual joint planning activity.

Plan for Our Parks:

- The department continued to work towards the State Government's goal of creating five million hectares of new national and marine parks and conservation reserves over five years under the Plan for Our Parks initiative. To date, 2.15 million hectares have been reserved and Indigenous Land Use Agreement (ILUA) negotiations have been completed for a further 862,000 hectares.
- In July 2022, three marine parks in the Buccaneer Archipelago were created. Together, these parks cover more than 600,000 hectares. The parks are:
 - Maiyalam Marine Park (139,700 hectares): jointly managed with Dambimangari Aboriginal Corporation (Maiyalam Marine Park was subsequently amalgamated with North Lalang-garram, Lalang-garram/Camden Sound and Lalang-garram/Horizontal Falls marine parks to create Lalang-gaddam Marine Park).
 - Mayala Marine Park (316,000 hectares): jointly managed with Mayala Inninalang Aboriginal Corporation.
 - Bardi Jawi Gaarra Marine Park (204,000 hectares): jointly managed with Bardi and Jawi Niimidiman Aboriginal Corporation Registered Native Title Body Corporate.
- In May 2023, Matuwa Kurrara National Park and a nature reserve at Lake Carnegie were created (810,000 hectares), on the southern edge of the Little Sandy Desert. The park and reserve protect Martu Aboriginal cultural heritage values and the area's unique biodiversity, and will be jointly managed with Tarlka Matuwa Piarku Aboriginal Corporation.
- In June 2023, Bunuba National Park (156,400 hectares), Bunuba Conservation Park (47,000 hectares) and Miluwindi Conservation Park (11,900 hectares) were created, following the signing of an ILUA with Bunuba Dawangarri Aboriginal Corporation. These reserves are joint vested and planning for joint management is underway.

MAJOR PROGRAM SNAPSHOT – Plan for Our Parks

Since its launch in 2019, Plan for Our Parks has been making a real difference to conservation outcomes across WA.



Creation of other conservation estate

- In September 2022, the department created new nature reserves in the Tone-Perup region, near Manjimup. The reserves are home to WA's largest wild numbat (*Myrmecobius fasciatus*) population and other threatened species, and will play an important role in the conservation of native species in the area, linking the Tone-Perup and Unicup nature reserves.
- In July 2022, the department added 987 hectares to Walyunga National Park as part of a long-standing proposal to expand the boundaries of this national park located north of Perth.

Management planning and implementation

- Two *Conservation and Land Management Act 1984* (CALM Act) management plans were released for implementation:
 - The Nyinggulu (Ningaloo) Coastal Reserves: Red Bluff to Winderabandi joint management plan 2022 will guide joint management of the Nyinggulu (Ningaloo) coastal reserves. The reserves stretch 215km alongside Nyinggulu (Ningaloo) Marine Park, a highly visited coastline that contains globally recognised natural and cultural values. The Nganhurra Thanardi Garrbu Aboriginal Corporation is working together with the department to make decisions for country. This includes the naming of Nyinggulara National Park, protecting sites of cultural significance, sharing two-way knowledge, safeguarding wildlife and providing tourism and recreation opportunities.
 - The Houtman Abrolhos Islands National Park management plan 2022 sets out the management strategy for the 189 islands that make up the national park. Through this plan, the department is committed to collaborating with other agencies to ensure a complementary and whole-of-government approach to managing the Abrolhos.
- Murujuga National Park Joint Management Plan 2013 amendment was finalised, facilitating improved visitor opportunities, public access and recreation priorities for Murujuga National Park. The park is jointly managed by Murujuga Aboriginal Corporation and the department.
- Department employees continued to manage department-managed land and water in accordance with management plans .

Tourism and other commercial operations

- The 'Management Program for Seal Interactions in Western Australia' was finalised and includes a trial of commercial in-water interaction tours with Australian sea lions. The trial will involve one operator in Shoalwater Islands Marine Park and three operators in Jurien Bay Marine Park and will bring a management framework to interactions with Australian sea lions.
- The department conducted a competitive process to reallocate the restricted E class commercial operations licences to conduct whale shark and humpback whale in-water interaction tours in Nyinggulu (Ningaloo) Marine Park. Restricted E class licences are subject to key performance indicators to ensure they meet best-practice standards and are managed in line with the associated species management programs.
- The department worked with joint management partner, Dambimangari Aboriginal Corporation, to implement visitor planning for Lalang-gaddam Marine Park. In consultation with the tourism industry, the aim is to protect the unique sense of place, visitor experiences and safety, and the natural and cultural values of the park. The process includes ensuring culturally appropriate visitation at Garaangaddim / Horizontal Falls.
- New tourism proposals continued to be assessed and progressed including at Wellington and Gloucester national parks, and Lane Poole Reserve.
- Cultural talks in popular national parks continued under the Discover the Dreaming program. The talks aim to provide authentic and meaningful Aboriginal cultural experiences in parks that increase visitors' appreciation and understanding, as well as to support Aboriginal tour operators.
- The department continued to work with the Western Australian Indigenous Tourism Operators Council and Tourism WA to implement Jina: Aboriginal Tourism Action Plan 2021–2025, and supported the World Indigenous Tourism Summit in Perth in March 2023.

- In partnership with Tourism WA, the department worked on the State Government's \$17.7 million investment in the National Park Tourism Experiences Development Program. Under the program, new environmentally sensitive tourism experiences and accommodation options are being facilitated in and around WA's national parks.
- The department launched a new online apiary system. It enables beekeepers to efficiently apply for, manage and share sites within WA's national parks and conservation reserves, pastoral leases, mining tenements and unallocated Crown land. To complement the online system, the department updated its Apiary General Conditions in WA in consultation with the Bee Industry Council of WA. The conditions provide clear guidance for apiarists, including new requirements to prevent the spread of dieback (*Phytophthora cinnamomi*).
- Proposals to facilitate access to land in the public interest, including for essential infrastructure such as telecommunications facilities, continued to be assessed and progressed.
- The department reviewed 574 licence applications, assessed 50 commercial event applications, and granted or renewed 30 leases, access licences and authorities.

Recreation and trails

The department continued implementing various recreation and trail development projects. These initiatives will expand existing trail networks by creating new trails and facilities that will showcase an area's natural landscapes and cultural heritage, and make a significant economic contribution to regions.

The \$8.5 million Dwellingup Adventure Trails initiative is jointly funded by the Shire of Murray through the Australian Government's Building Better Regions fund, and the \$2.7 million State Government election commitment Dwellingup Gap Trails. Works completed in 2022–23 included:

- Dwellingup Town Mountain Bike Trails network
- new lights at the skate park and pump track in Dwellingup
- Dwaarlindjirraap Suspension Bridge at the Dwaarlindjirraap (Baden Powell) day-use area to service the new Murray Valley Mountain Bike Trails network
- upgrade of the Marrinup and Turner Hill mountain bike trails network.

The \$10 million Collie Adventure Trails and \$3.1 million Collie Tourism Readiness and Economic Stimulation initiatives are a partnership with the Shire of Collie. Works carried out in 2022–23 included:

- completion of the Wilman Bilya Walk Trail around Wellington Dam and including construction of the Kaniyang Wilman pedestrian bridge over the Collie River
- completion of the 10km Kylie Trail for mountain biking, in Westralia Conservation Park
- commencement of stages two and three of the Wellington National Park mountain bike trails network, connecting Wellington Dam with the Mount Lennard trails network along the Collie River Valley
- commencement of access and boardwalks to a new viewing facility for the Wellington Dam Mega Mural.

The \$15 million Great Southern Adventure Trails initiative is designed to provide for, and support, trail development and enhancement and offer outdoor recreational opportunities in a region where demand is increasing. Works completed in 2022–23 included:

- completion of upgrades along the 12.5km return Bald Head Walk Trail in Torndirrup National Park. Works included the installation of timber and fibreglass reinforced polymer boardwalk and stairs and environmental stabilisation measures to protect against coastal impacts from wind and water erosion
- completion of the upgrade of the Granite Skywalk and Nancy's Peak walk trails in Porongurup National Park
- construction of an additional 350m section of accessible asphalt pathways to the Ancient Empire trail in the Valley of the Giants at the Tree Top Walk, including new timber board walks creating a greater loop experience
- construction of Wilderness Ocean Walk upgrade – Stage 2, with approximately 3.4km of shared use pathway in William Bay National Park between Windfarm and Sinkers Bay.

The department also carried out work on a number of other trail projects funded through the WA Recovery Plan. Completed works included:

- new and upgraded walk and cycle trails in John Forrest National Park

- upgrade of mountain bike trails at the Goat Farm and Kalamunda Circuit in the Perth Hills
- Bibbulmun Track upgrades, with completion of a new group campsite at Monadnocks and shelter extensions and upgrades at seven locations – Gringer Creek, White Horse Hills, Yourdamung, Yabberup, Grimwade, Gregory Brook and Boarding House campsites
- realignment and upgrades of the Munda Biddi Trail with construction of newly surfaced shared use trail near the Windfarm south-west of Albany.

Improving facilities

- In April 2023, the department opened a new \$1.92 million visitor centre at Purnululu National Park with Gija and Jaru traditional owners. The centre provides visitors with quality interpretive material, refreshments and gifts, and facilities to inform peoples' exploration of the 240,000 hectare, World Heritage Listed park.
- As part of Plan for Our Parks, construction of a new jetty on East Wallabi Island was completed and a new park operations base on East Wallabi Island neared completion.
- Upgrades to visitor access and facilities in Kalgulup Regional Park continued, which included completion of new day use facilities at Mangrove Cove and the commencement of improved visitor access in Maidens Reserve.
- As part of the WA Recovery Plan, \$6.78 million was invested upgrading existing visitor access and facilities. Works completed in 2022–23 included:
 - construction of a lookout shelter at Big Lagoon in Francois Peron National Park, Shark Bay
 - new visitor facilities in Shell Beach Conservation Park including shade shelter, visitor interpretation and toilet
 - upgrade of the regional operations office in Kalgoorlie
 - construction of a new toilet at Ledge Beach in Gull Rock National Park, Albany
 - connection of power to the Gloucester Tree to support a commercial tour operator
 - a new 180 metre seawall at Cape Peron, Rockingham Lakes Regional Park
 - commencement of the Lewis Road carpark drainage and access improvements works in Mundy Regional Park
 - commencement of visitor facility improvements in Serpentine National Park.
- As part of 2021 election commitments, another \$5.5 million was invested to upgrade existing visitor access and facilities in 2022–23. Significant progress was made on:
 - Penguin Island upgrades (part of the Peri-Urban Parks project) and the rebuilding of the new southern stairs and upgrade of the power supply on the island
 - progression of the Dwellingup Gap Trails project with completion of the Marrinup and Turner Hill mountain bike trails upgrades, and commencement of the King Jarrah walk trail upgrade
 - commencement of a ranger depot at Mount Augustus National Park
 - advertisement of the tender for sealing roads in Karijini National Park with the works to be undertaken in 2023–24
 - completion of the upgrade of roads in Kalbarri National Park
 - continuation of the Accessible Parks WA project, with completion of new and upgraded paths at the Goat Farm and Lake Kepwari, and in Yanchep and Dryandra Woodland National Parks, and commencement of path works in Len Howard Conservation Park and Walpole-Nornalup National Park
 - completion of site assessments and approvals for the Lot One development in Yellagonga Regional Park with construction of a new carpark and mountain bike trails network to be undertaken in 2023–24
 - finalisation of the schematic design for new visitor facilities in John Forrest National Park with significant works planned to be undertaken in 2023–24.
- The department upgraded or replaced visitor facilities in various parks and reserves including:
 - significant improvement to the power supply and entry precinct at the Pinnacles Discovery Centre in Nambung National Park
 - completion of the \$5.2 million development of Lake Kepwari, near Collie, as a water-based recreation destination with construction of a new campground and day use area on the northern lakeshore

- continuation of the next phase of the William Bay National Park Improvement Project with improved vehicle access and pedestrian access to Greens Pool and Elephant Rocks.
- In 2022–23 the department started work on:
 - a new viewing deck and interpretive walk trail at Jirndwurrunha Pool in Millstream Chichester National Park
 - a new gatehouse canopy at the Pinnacles Desert Discovery
 - improvements to visitor facilities in Gngangara Park.

Aboriginal engagement

- The department continues to focus on developing successful and ongoing joint management partnerships with traditional owners and engaging with Aboriginal people, to facilitate opportunities to access and care for country to protect, promote, and conserve Aboriginal cultural heritage.
- The department continued to implement and improve its Cultural Learning Program to help employees gain a better understanding of Aboriginal history, culture and contemporary social issues. Two-hundred and ninety-five employees completed mandatory Aboriginal Cultural Awareness Training in 2022–23.
- A key focus in 2022–23 was to prepare for cooperative and joint management with six newly established Noongar Aboriginal Corporations under the South West Native Title Settlement.
- The department concluded six new ILUAs and 10 ILUAs and other traditional owner negotiations are in progress for new parks. These agreements provide Aboriginal employment, training and funds for capacity building, contributing to Closing the Gap outcomes 8, 14, 15 and 16.
- The department convened a State Government interagency working group designed to contribute to Closing the Gap Outcomes 15 and 16.

Aboriginal Ranger Program

- The department continued to administer the Aboriginal Ranger Program (ARP), which is delivering jobs, training and community development opportunities for Aboriginal people across a range of tenures mostly in regional and remote communities across WA.
- The State Government committed an additional \$66.5 million over five years (2021–26) for Phase 2 of the ARP. A further \$16.5 million commitment will commence after Phase 2 is complete, bringing the current ARP funding allocation to \$83 million.
- The 14 Aboriginal organisations that shared in \$22.8 million through Round 4 of the program (Expansion Fund) began implementing their projects to expand existing ranger operations.
- In December 2022, the department allocated another \$10 million to fund an extra 17 new and emerging Aboriginal organisations through Round 5 (Development Fund), to help them establish new ranger programs or build on emerging ones.
- In April 2023, Round 6 (Innovation Fund) was opened for applications and closed in early June 2023, with up to an additional \$11 million available. Funding from this round will focus on supporting one-off innovative projects with the aim of sharing knowledge with other ranger programs across the State.
- Another organisation, the South West Aboriginal Land and Sea Council continued to implement the Metropolitan Noongar Ranger Program pilot, with 11 rangers employed in a variety of metropolitan-based placements and partner organisations.
- The department published a three-year evaluation of social, economic, cultural and environmental outcomes from Phase 1 of the program, which found the ARP is helping empower Aboriginal people and families through employment and training on country, allowing for connection to country and culture. The study found the positive impacts include increases in self-confidence, pride, gender equality and improved mental and physical health. There have also been reported improvements in training and education outcomes and better career prospects, as well as intergenerational knowledge transfer.
- Monitoring and evaluation of each of the three funding streams of Phase 2 is underway.

MAJOR PROGRAM SNAPSHOT – Aboriginal Ranger Program

Since its launch in 2017, the Aboriginal Ranger Program has been making a real difference to Aboriginal communities and the natural environment across WA.



ABORIGINAL RANGER PROGRAM ACHIEVEMENTS TO DATE

More than 650 ranger jobs* created on Country

Social Return on Investment

For every \$1 invested, approximately \$3 of social, economic, cultural and environmental value was created**

February 2018	September 2019	September 2020
Round 1	Round 2	Round 3
13 Aboriginal organisations shared \$8.5 million.	14 Aboriginal organisations shared \$9.25 million.	10 Aboriginal organisations shared \$4.7 million.
June 2022	December 2022	
Round 4 – Expansion Fund	Round 5 – Development Fund	
14 established Aboriginal ranger programs shared \$22.8 million.	17 Aboriginal organisations shared \$10 million.	

Good for Country

More than **2000 kilometres** of track managed

More than **1,350,000 hectares** managed for feral animals

More than **2000 hectares** managed for weeds

Nearly **500 significant cultural sites** managed

More than **\$6.1 million** leveraged from external sources (on top of State Government investment)

What's to come in 2023–26

Up to **\$24 million** to be invested over the next two rounds of the program



* Employment figures reported by participating organisations at 31 December 2021.
** Tjaltraak Ranger Program case study – Rodger, K. and Smith, A. (2022) Empowering People, Culture and Connection to Country: Evaluating the benefits of the Western Australian Aboriginal Ranger Program 2017–2021.

Volunteer and community engagement

- At 30 June 2023, there were 12,062 volunteers registered with the Parks and Wildlife Service. Of these, 6593 contributed 866,761 hours to 213 volunteer projects across the State including campground hosting, collecting seeds, clearing weeds, wildlife rehabilitation, animal surveys, terrestrial and marine plant surveys and track, trail and park maintenance.
- In 2022–23 the department registered 1659 new volunteers and created 12 new volunteer projects, including feral animal monitoring in Frankland District, several trail maintenance projects, and a management project in the newly created Lalang-gaddam, Mayala and Bardi Jawi Gaarra marine parks.
- These varied projects enable community members to take part in department operations and park management activities, and in some areas, also provide opportunities for traditional owners to experience remote areas that may otherwise be inaccessible.
- The department continued to work closely with numerous 'Friends of' and four-wheel-drive groups, major wildlife rehabilitation centres and other community-based organisations, supporting local communities in conservation and environmental projects.
- The Campground Host Program had 272 volunteers at 59 sites, providing a vital role in visitor management and campground maintenance.
- The department provided volunteers with first aid training, safety, weed identification, wildlife and snake awareness, and seed collection, increasing their skill levels and personal development.
- At the annual volunteer awards, 39 individual volunteers were recognised for their work supporting the department, including 15 long service volunteers each contributing more than 20 years continual volunteering contributions. Five community groups also received outstanding service certificates.
- The department held three events in partnership with Nature Play WA through the Every Kid in a Park program, which helps families with children of all abilities access and enjoy parks and reserves.
- Community engagement for the proposed south coast marine park comprised six Community Reference Committee meetings with committee members, traditional owner representatives, Sector Advisory Group Chairs and other observers. In addition, 19 planning workshops with representatives of Wudjari, Wagyl Kaip Southern Noongar, Ngadju and Mirning traditional owners were undertaken.
- Public consultation continued with the community for the review and expansion of Marmion Marine Park on the Perth coast.
- There were more than 1.5 million visits to the Explore Parks WA website.
- The Explore Parks WA Facebook page had a 300 per cent increase in page visits and a 300 per cent increase in profile visits.

World and National Heritage management

- The department continued to work in partnership with Murujuga Aboriginal Corporation and the Australian Government to finalise the World Heritage nomination for the Murujuga Cultural Landscape. The nomination was formally submitted to the UNESCO World Heritage Centre in January 2023 with assessment of the nomination likely to commence in 2024.
- The department continued to manage three existing natural World Heritage sites: Nyinggulu (Ningaloo) Coast, Shark Bay and Purnululu National Park.
- There were celebrations for the 20-year milestone of the World Heritage Listing for Purnululu National Park which coincided with the opening of its new visitor centre.

Visitor risk management

The department has a responsibility to consider the personal safety and welfare of visitors to department-managed land and water. It aims to manage the potential for misadventure and injuries to visitors in a manner that does not unnecessarily diminish visitor use and enjoyment, through a Statewide visitor risk management program.

Sadly, 12 visitors died in the extensive areas managed by the department in the reporting period. Five of these deaths were associated with pre-existing medical conditions. Three deaths occurred as a result of hyperthermia, two as a result of mountain bike incidents, one as a result of a fall, and one drowning.

During 2022–23:

- The department continued to work on a range of issues regarding visitor safety including heat stress management, remote camping, walk trail classifications and redevelopments, and improvements to recreational sites and facilities.
- One hundred and twenty-two employees completed a nationally-accredited visitor risk management course provided by the department and the department continued to support DPIRD with the Beach Emergency Number sign system.
- The Coronial findings from an inquest into the deaths of four walkers in Mount Augustus National Park (one death in 2019 and three in 2020) were released, and the department implemented two out of the three recommendations, which relate to trail closures during the hotter summer months. The third recommendation has not been implemented because there are planned improvements to telecommunications which will improve phone reception in the area and remove the need for the use of personal locator beacons.

Service 6. Conserving habitats, species and ecological communities

Service 6 is responsible for developing and implementing programs for the conservation and improved management of the State's biodiversity, including animals, plants, genes and ecosystems, based on best-practice science.

Performance summary

Table 4: Service 6 performance summary

	2022–2023 target	2022–2023 actual	Variance
Expenses by service	\$68,375,000	\$73,543,000	\$5,168,000
Key efficiency indicator			
Average cost per hectare in national parks and other land and water	\$2.05	\$2.25	\$0.20
Key effectiveness indicator			
Average level of visitor satisfaction in national parks and other land and water	72%	72.50%	0.50%
Area of land baited for introduced predators (in hectares)	3,822,539 ha	3,880,798 ha	58,259 ha

More information on these indicators can be found in the Disclosures and Legal Compliance section under Key Performance Indicators.

Performance highlights



Biodiversity conservation legislation, policy and strategic programs

- Advice continued to be provided on species, ecosystems, wetlands and risks to the conservation of threatened species and ecological communities to inform regulatory processes for key State Government initiatives and major resource developments of economic importance to WA. These included bauxite mining expansion, lithium mining and processing, water for food, salt and potash, hydrogen and renewable energy, oil and gas developments, and major infrastructure including Metronet, the Morley to Ellenbrook Line, Mitchell Freeway and Tonkin Highway extensions, Bunbury Outer and Albany Ring roads, East Keralup Regional Development, the State Football Centre and Kemerton Industrial Estate.
- The department continued to support the delivery of Streamline WA initiatives and ongoing approvals reform by providing advice to decision-making authorities in a targeted, effective, and timely manner.

- The Biodiversity Information Office continued its work to make the State's biodiversity data more discoverable, accessible and useable. Over 1.8 million unique biodiversity records were curated for input into the Dandjoo biodiversity data sharing platform and development work on a range of new platform features and enhancements was progressed.

Threatened and important animals

- As of June 2023, 248 animal species were listed as threatened and 23 as extinct under the *Biodiversity Conservation Act 2016* (BC Act) (57 critically endangered, 59 endangered and 132 vulnerable), one more threatened species than at the end of the previous reporting year. Another 114 animal species were specially protected and 219 species were on the department's priority fauna list.
- There were 21,593 records of sightings, captures or evidence of threatened and priority animals added to the Threatened and Priority Fauna database.
- Following successful translocations of critically endangered western ground parrots (*Pezoporus flaviventris*) to a remote location east of Albany in 2021 and 2022, a further translocation was undertaken in 2023. A total of 19 birds have been translocated so far and are being monitored with Autonomous Recording Units (ARUs) and remotely piloted aircraft (drones) to measure translocation success.
- Trials investigating the effects of Eradicat® baiting on the specially protected red-tailed phascogale (*Phascogale calura*) populations were completed in Tutanning Nature Reserve in the Wheatbelt. Preliminary results indicate this control method can be safely applied in areas where this native species occurs.
- Targeted surveys to better understand the status of the vulnerable heath mouse (*Pseudomys shortridgei*) detected the species in Lake Magenta Nature Reserve in the Wheatbelt – the first record at this location since 2004.
- Development of a non-invasive monitoring approach using genotyping methods for more rapid, cost-effective, and reproducible screening of faecal DNA samples continued for a number of threatened mammals, such as the vulnerable bilby (*Macrotis lagotis*) and vulnerable ghost bat (*Macroderma gigas*). Application of this approach will enable more effective monitoring of trap-shy and cryptic species.
- Investigation of innovative remote sensing tools to inform fire management for the endangered noisy scrub bird (*Atrichornis clamosus*) was initiated at Two Peoples Bay.
- Whale disentanglement and carcass management remains a key focus for conservation, animal welfare, shark risk and public health. The department continued to provide disentanglement training and equipment to employees including advanced training and tool development for tethered whales, and advice to other agencies and industry stakeholders on whale entanglement mitigation and response measures, as well as advice to various land managers regarding safe whale carcass removal. In 2022–23, the department responded to five reported entanglements, deploying a tracking buoy on three occasions. One whale was successfully disentangled by the department and two whales were partially disentangled by the department, while another whale was successfully disentangled by a local port authority.

Threatened and important plants

- As of June 2023, 436 plant species were listed as threatened – 163 critically endangered, 143 endangered and 130 vulnerable (seven more threatened species than at the end of the previous reporting year) and 15 as extinct under the BC Act. Another 3411 taxa were on the department's priority flora list.
- A total of 1147 populations, comprising 456 species of threatened and priority plants, were surveyed or monitored, and 77 new populations of threatened plants and 196 new populations of priority plants were located. 3685 records for populations were curated and added to the Threatened and Priority Flora database.
- The WA Herbarium collection increased by 10,105 specimens, bringing the total number of specimens held to 843,021. A total of 647 names were added to the Plant Census.
- Publications in *Nuytsia*, the journal of the WA Herbarium, named and described 34 new plants and five fungi from 13 genera. Of these, 31 species are conservation listed. Two new, rare subspecies were recognised as distinct in the threatened *Lambertia orbifolia*, while a new *Acacia*, known from only two collections from land north-east of Southern Cross, was recognised as distinct from the more than 900 species of wattle already known in WA.
- The WA Herbarium is migrating to a new collections management system and 43,873 specimen records were edited as part of preparatory names curation and data cleaning.

- A total of 72 seed collections of conservation significant species were banked at the WA Seed Centre, which now holds seed collections of 388 threatened plant and 893 priority plant species. The department continued to provide technical advice and assistance for projects involving seed collection and use.
- WA Seed Centre collections were used to support conservation translocations for 12 threatened plant species.
- Following refinement of germination protocols for the critically endangered *Persoonia micranthera*, seedlings were planted in a seed orchard with other threatened Stirling Range flora to support future recovery actions.
- Spatially explicit analysis of occurrence patterns of threatened and priority flora across the Southwest Australian Floristic Region was undertaken, allowing for identification of flora conservation hotspots to support conservation planning.
- Genomic research continued to clarify the taxonomic and conservation status of threatened plant species such as *Eucalyptus leprophloia* and *Grevillea brachystylis*.

Threatened ecological communities

- In May 2023 the first listing of Threatened Ecological Communities (TECs) was made under the BC Act, with 65 ecological communities listed as threatened (20 critically endangered, 17 endangered and 28 vulnerable). Another three ecological communities are considered as collapsed and 390 were on the department's Priority Ecological Communities (PECs) list.
- New information was added to the Threatened and Priority Ecological Communities database for 671 occurrences of TECs and PECs distributed across the State.
- On-ground surveys were undertaken for 75 occurrences of TECs and PECs on the Swan Coastal Plain, comprising nine threatened and seven priority ecological communities, to support conservation decision making. In total, 887 hectares of vegetation supporting two TECs and two PECs were surveyed for potential inclusion in the reserve system.
- Management actions were completed to benefit 247 occurrences of 36 TECs and 22 PECs distributed across the State. Actions included fencing, weed and pest animal control, revegetation, phosphite spraying, fire management, hydrological infrastructure maintenance, and rabbit baiting.
- A rapid survey was undertaken to identify and characterise rainforest patches in gullies of the Wunaamin Conservation Park in the Kimberley. Information gained from this survey will add to mapping of this ecosystem from aerial surveys and remote sensing.

Managing threats

- A new five-year plan to manage invasive feral cats was launched. The Western Australian Feral Cat Strategy 2023–28 is the first of its kind to be implemented by a State Government in Australia and is backed by a \$7.6 million investment in the 2023–24 State Budget.
- The department continued to implement the Cane Toad Strategy for Western Australia 2021–26. Research continued into taste aversion therapy for northern quolls, goannas (*Varanus* species), freshwater crocodiles (*Crocodyllus johnstoni*) and other conservation significant taxa. Methods to detect cane toads from water samples using environmental DNA (eDNA) were refined and are now incorporated into the monitoring program, improving detectability of cane toads at their migration front.
- Surveillance was undertaken for myrtle rust (*Austropuccinia psidii*) in the East Kimberley following initial detection of the pathogen in 2022.
- Phosphite was applied to 172 hectares of Montane Heath and Thicket TEC, Montane Mallee Thicket PEC, Kwongan TEC, *Banksia coccinea* shrubland, Melaleuca striata and *Leucopogon flavescens* Heath PEC and occurrences of 15 threatened flora (including 11 critically endangered) species. Backpack application of phosphite for dieback control was undertaken on highly susceptible species such as *Lambertia echinata* subsp. *occidentalis* and *Banksia nivea* subsp. *uliginosa* within the critically endangered Shrublands on Southern Swan Coastal Plain Ironstones (Busselton area) TEC.
- To help combat *Phytophthora* dieback, aerial spraying with phosphite was completed for TECs and PECs in the South Coast region.

- The department continued to administer the system for registering dieback interpreters and monitoring standards of interpretation. In 2022–23 there were 24 registered interpreters (16 employed by the department and eight in the private sector).
- Desktop checks of 219 activities and 24 field checks were undertaken to monitor dieback management of disturbance activities.
- The department's vegetation health services laboratory processed more than 1342 samples to support dieback mapping and management around the State.
- An online version of the Green Card course in dieback and plant biosecurity awareness and basic management was completed by 149 students and the Dieback Management Planning course was delivered to 53 students.
- Surveillance was undertaken for myrtle rust (*Austropuccinia psidii*) in the East Kimberley following initial detection of the pathogen in 2022.
- Research was conducted to develop and refine on-ground and remote sensing approaches to survey and mapping of fine-scale variation in fire severity. This improves reporting of bushfire impacts and prescribed burning outcomes. Using this technique, mapping of fire severity based on satellite images dating back over 35 years was completed for the Perth Hills district.
- The department improved its fire history knowledge in the Great Western Woodlands to inform fire management of long unburnt woodland environments with high biodiversity values.
- Operations to prioritise, review and manage priority environmental weeds continued throughout the State, including through collaborative efforts with traditional owner and community groups.
- Departmental employees and Bunuba Rangers installed five experimental monitoring sites where six different fire and weed management regimes were applied to assess outcomes for control of the invasive annual grader grass (*Themeda quadrivalvis*) in the Wunaamin Miliwundi Conservation Park.
- The *Mimosa pigra* eradication program on the eastern shores of Lake Argyle continued, managed by the department's Aboriginal Rangers for Reserve 31165 project.
- The Weed Management course was completed by 53 students, and 18 students commenced the Weed Management Basics course.
- The department is collaborating closely with DPIRD on biosecurity threats such as rubbervine (*Cryptostegia grandiflora*) and gamba grass (*Andropogon gayanus*) as well as myrtle rust and polyphagous shot hole borer (*Euwallacea fornicatus*) to manage these threats on department-managed lands and underpin effective environmental biosecurity for WA.
- Wild dog management continues in collaboration with recognised biosecurity groups to ensure a coordinated landscape-wide approach to minimising the impact of wild dogs on agricultural and pastoral production.
- In cooperation with neighbouring landowners, ongoing regional management actions were undertaken across the State to conserve significant animal and plant populations and ecological communities, and to maintain and protect the cultural and natural values of parks and reserves. These included fencing, signage, feral and pest animal control, weed mapping and control, hydrological investigations, monitoring, revegetation, dieback control, rubbish removal and fire management.

Western Shield

- The Western Shield wildlife recovery program continued to undertake landscape predator control across approximately 3.8 million hectares of department-managed and adjoining lands. Approximately 595,000 fox baits and 650,000 Eradicat® feral cat baits were. Regular monitoring continued to track the recovery of native species and reduction of predators in areas that were baited. More than 10,000 volunteers used the Western Shield Camera Watch web page to assist in identification of animals from remote camera sites.

Wildlife sanctuaries and translocations

- Genetic analyses was carried out to select source sites for translocations of threatened mammals including the vulnerable chuditch (*Dasyurus geoffroii*) and Shark Bay mouse (*Pseudomys gouldii*), endangered black-flanked rock-wallaby (*Petrogale lateralis lateralis*), critically endangered Gilbert's potoroo (*Potorous gilbertii*) and specially protected greater stick-nest rat (*Leporillus conditor*) with the aim of maximising genetic diversity to increase likelihood of future translocation success.

- A trial translocation of eight Gilbert's potoroos to Two Peoples Bay Nature Reserve was completed in late 2022 following a bushfire in 2015 that burnt through 90 per cent of suitable habitat. Evidence of potoroos utilising the area that was burnt, as well as breeding, after the translocation, suggests that the habitat has sufficiently recovered to support the species.
- The wild release of 12 endangered numbats in Mallee Cliffs National Park NSW and Secret Rocks Reserve South Australia, 44 endangered dibblers (*Parantechinus apicalis*) in Dirk Hartog Island National Park and 191 critically endangered western swamp tortoises (*Pseudemydura umbrina*) in Scott River and Moore River national parks from breeding programs is improving conservation of these species.
- Trial translocations of western swamp tortoise to a site near East Augusta continued in anticipation that climate change will improve habitat to the south of the species' natural range, providing suitable long-term locations for species persistence.
- A program to rear vulnerable orange-bellied frogs (*Geocrinia vitellina*) and critically endangered white-bellied frogs (*Geocrinia alba*) led to the release of 124 white-bellied and 72 orange-bellied frogs to supplement wild populations near Margaret River.
- Critically endangered Margaret River Hairy Marron were bred at Perth Zoo and work is continuing to set up a breeding program for this species.
- Analysis of 76 plant translocations of 50 species undertaken in south-western WA between 1998 and 2016, found that fencing to prevent vertebrate herbivory improved survival, and irrigating plants over the first two summer dry periods improved the likelihood of reproduction. Above average rainfall after planting increased survival, growth and reproduction of the translocations.
- The vulnerable matchstick banksia (*Banksia cuneata*) was translocated to two sites in the Wheatbelt where threats to the species can be effectively managed.

Marine science

- The department's marine monitoring program collected data and reported on the condition of, and pressures on, key ecological values in WA's marine reserves. Surveys were conducted at Walpole and Nornalup Inlets, Ngari Capes, Marmion and Shoalwater Islands Marine Parks, Jurien Bay, Shark Bay, Ningaloo, Montebello and Barrow Islands, Eighty Mile Beach and the inshore Kimberley marine parks.
- Along with biological surveys, research continued to address key management-related knowledge gaps regarding ecological processes and key pressures in marine reserves.
- Research and monitoring was undertaken and joint management partners in the Yawuru Nagulagun Roebuck Bay and Bardi Jawi Gaarra marine parks to refine the direction of work programs and ensure that traditional knowledge and priorities were incorporated into ongoing plans.
- A study of the impact of an anoxic event on coral communities in Ningaloo Marine Park was undertaken. The event was found to be one of the worst on record and the information will help guide public education strategies and ongoing recovery monitoring.
- Research in the Dampier Archipelago under the Pluto offset program significantly improved understanding of coral feeding and the productivity of turf algae and fish communities in inshore turbid waters.
- Studies of the influence of heat stress induced seagrass fragmentation on fish diversity and abundance continued at Monkey Mia in the Shark Bay Marine Park.

Rivers and estuaries science

- Work commenced on recalibrating and validating the Swan Canning Estuarine Response Model, and new quality assurance processes for data from oxygenation plants were developed.
- A mesoscale hydrological model is being developed for Ellen Brook, a key contributor of nutrients to the Swan River. The model will be a predictive tool to enable managers to test the impact of climate and management scenarios.
- The department continued to deliver weekly water quality monitoring at 41 sites throughout the estuary and fortnightly monitoring at 33 sites within the catchment.

- The department is working collaboratively with DPIRD to acoustically tag and track bull sharks (*Carcharhinus leucas*) via a network of acoustic receivers within the Swan Canning Riverpark and in marine waters. Data will improve understanding of residency time, habitat association and movement of juvenile sharks in the Riverpark and responses to changes in environmental conditions.
- Through the Swan Canning Riverpark Habitat Creation Project, a trial of living seawalls, to boost biodiversity on limestone river walls, commenced in collaboration with the Town of East Fremantle.

Wetlands

- A program to better characterise and monitor key values and habitat variables at six of the State's Ramsar wetlands continued, including monitoring vegetation structure and preliminary trials to use eDNA for fauna monitoring.
- Data from a long-term wetland depth and water chemistry monitoring program was analysed to distinguish the roles of climate change and dryland salinity on salinity in south-west wetlands.

Forest science

- Analyses of the second round of scientific sampling from FORESTCHECK sites were published, showing that harvesting had no impact on the richness of most biological groups, with richness of ground-dwelling vertebrates higher in harvested sites in both rounds, although richness of cryptogams was higher in unharvested sites in the first monitoring round. Harvesting did not affect the composition of most biological assemblages, except that cryptogam and bird communities differed between unharvested and some harvested sites.
- Trials of eDNA and metabarcoding for monitoring fauna and soil biota in the jarrah forest continued, with results of a first study indicating no difference in soil microbiota between thinned and unthinned areas of jarrah forest, and a second study suggesting that eDNA and pitfall trapping for invertebrates are complementary methods.
- Monitoring responses to ecological thinning at the demonstration plot at Munro forest block continued, including a range of ecological variables, such as canopy cover, compaction, and coarse and fine woody debris, and surface fuels.
- Results from studies on historical thinning trials showed that thinning increased karri tree diameter and crown width which should accelerate development of mature forests, and that below ground competition (in the root zone) was more important than above ground (canopy) competition in karri, marri and jarrah.
- Analysis of forest resource inventory plot data to develop allometrics for the prediction of jarrah and marri heights was undertaken. These facilitate further analysis and modelling that assisted in the preparation of the Draft Forest Management Plan 2024–33.
- Field surveys of forest vegetation density decline were completed to validate remote sensing trend maps and results were analysed and collated for publication.
- The vulnerability of forest ecosystems to climatic extremes, including soil depth testing using geophysical methods, was examined.

Off-reserve conservation

- The department's Land for Wildlife program, in partnership with NRM WA, registered 33 new properties, bringing the total area of registered sites managed privately for conservation to 1,049,184 hectares over 2031 properties.
- The Nature Conservation Covenant Program registered two new covenants (one conditional and one voluntary) and is currently negotiating six voluntary and 13 conditional covenants. Covenants have been established on 398 titles covering 30,476 hectares, including habitat for threatened species and ecological communities, a Ramsar listed wetland and registered Aboriginal heritage sites.
- The department's Urban Nature program collaborated with regional Landcare groups, community groups, local governments and State Government agencies to facilitate best-practice management of urban bushland. This included field days, workshops, restoration trials, the publication of Bushland News and maintenance of the 'Find a conservation group' app to assist people to volunteer.

Sustainable use of natural resources

- The Management Plan for the Commercial Harvest of Kangaroos in Western Australia 2019–23 continued to be applied to ensure the sustainable commercial harvest of western grey and red kangaroos (*Macropus fuliginosus* and *Macropus rufus*). Quotas will continue to be set for each management region.
- The management of commercial flora harvesting continued to be regulated under the Management of Commercial Harvesting of Protected Flora in Western Australia 2018–23.
- The Biodiversity Management Programme for sandalwood was released for public comment in 2022.

Licensing and Ministerial authorisation

- 4851 licences were issued under the BC Act for the use of native animals. For the use of native plants, including sandalwood, 880 licences were issued, and a further 45 licences were issued to address dangerous wildlife and wildlife causing damage.
- Also under the BC Act, Ministerial authorisation is required for the take and disturbance of threatened species (plants and animals) and the modification of TECs. There were 290 fauna authorisations (including 68 amendments) and 175 flora authorisations (including 21 amendments) granted.

Service 7. Research and conservation partnerships

Service 7 works in partnership with research organisations, private companies, non-government organisations, traditional owners and community groups to develop and implement programs to conserve and improve the management of the State's biodiversity, based on best-practice science.

Performance summary

Table 5: Service 7 performance summary

	2022–2023 target	2022–2023 actual	Variance
Expenses by service	\$21,416,000	\$17,939,000	(\$3,477,000)
Key efficiency indicator			
Average cost per hectare of wildlife habitat	\$0.64	\$0.55	(\$0.09)

More information on these indicators can be found in the Disclosures and Legal Compliance section under Key Performance Indicators.

Performance highlights

44 dibblers and 85 western grasswrens successfully translocated to Dirk Hartog Island National Park. Increasing populations of banded hare-wallabies, rufous hare-wallabies and Shark Bay bandicoots. Evidence of breeding of Shark Bay mouse, greater stick-nest rat and dibbler.

Planted **239 seedlings** of threatened plants impacted by the 2019–20 bushfires in the Stirling Range National Park.

Collected more than **600 flora specimens** for addition to the WA Herbarium from Bush Blitzes in Conservation Parks.

Strategic partnerships

- The department continued several projects in partnership with the National Environmental Science Program (NESP) Resilient Landscapes Hub, the CSIRO, Bush Heritage Australia and universities.
- A new NESP partnership commenced towards enhancing resilience of the Canning River and protecting biodiversity of the river through strategic landscape-level prioritisation, targeted on-ground action and monitoring.
- In partnership with the Tarlka Matuwa Piarku Aboriginal Corporation, the Rangelands Restoration project continued at Matuwa Kurrara National Park. Reintroduced populations of the vulnerable brushtail possum (*Trichosurus vulpecula*), rufous hare-wallaby (*Lagorchestes hirsutus*), golden bandicoot (*Isodon auratus*), bilby and specially protected boodie (*Bettongia lesueur*), continued to be monitored. Although all species are thriving, the project has indicated that some species are unlikely to successfully establish outside the enclosure, emphasising the importance of translocations to islands free of introduced predators.
- Ongoing Rangelands Restoration activities, with support from the Tarlka Matuwa Piarku Aboriginal Corporation, the Matuwa Kurrara Rangers and Desert Support Services, included introduced predator control, prescribed burning outside the Matuwa Kurrara National Park enclosure and genetic assessments of translocated populations. This program is supported by offset funding from the Chevron-operated Gorgon project.

- The North West Shelf Flatback Turtle Conservation Program successfully partnered with local Aboriginal groups such as the Ngarluma Aboriginal Corporation and the Nyamba Buru Yawuru Limited to conserve vulnerable flatback turtles (*Natator depressus*).
- Research associated with environmental offset programs from the Pluto and Wheatstone gas developments is continuing. This work is significantly improving understanding of coral feeding and the productivity of turf algae and fish communities in inshore turbid waters, that are important components in conserving key ecosystems and in marine park planning.

Biological and environmental surveys

- Waterbird monitoring was undertaken at Ramsar sites in the department's South West and South Coast regions. This included quarterly monitoring at the Muir-Byenup System Ramsar wetlands with funding from the South West Catchments Council (SWCC). Trends in waterbird populations were reported to the Australian Government against Ramsar listing criteria, and were used to guide management of hydrological regimes in the Warden and Vasse-Wonnerup systems.
- The WA Herbarium Pilbara plant identification program was extended in partnership with Rio Tinto, and continues to provide an authoritative identification, specimen curation and taxonomic research service for industry.
- Departmental botanists participated in two Bush Blitzes, in Wudjari-Esperance and Charnley River-Wilinggin IPA-Wunaamin Conservation Park areas, along with members of the community, indigenous groups, traditional owners and non-government organisations. Bush Blitz is run in association with the Australian Government Department of Climate Change, Energy, the Environment and Water (DCCEEW) and the Australian Biological Resources Study. Over 600 flora specimens were collected for addition to the WA Herbarium and to improve the State's knowledge of flora.
- Water quality, microplastic contamination and ecological health continued to be assessed in the Swan Canning Riverpark through university and government partnerships. Evaluation of plastic contamination informed the WA Plan for Plastics and the Plastic Free Riverpark.
- The department is a contributing partner in the LifePlan project funded by the European Research Council that is surveying biodiversity at 200 sites globally. After completing a year at Kings Park, the project returned to Lowlands Nature Reserve in 2023, undertaking surveys using advanced monitoring tools (metabarcoding, machine learning for audio and camera trap data).
- Participation in a global study of peatland microbiomes and chemistry has resulted in improved knowledge of the characteristics of peat, setting Muir-Byenup peat wetlands in a global context and better understanding their contribution to carbon and nutrient stores and fluxes. The research showed that peat in lower latitudes has a greater resilience in a warming climate, and when combined with microbial data can be used to assess peatland condition and develop management options.
- Continued monitoring of groundwater, streamflow and tree water use responses to a 2019 ecological thinning project at Yarragil 4L and in two nearby control catchments. This work is providing improved understanding of how thinning affects streamflow and tree water use, and it is developing a cost effective and repeatable measure of forest structure that can be applied at broad scales to better inform management of forest health.
- In partnership with the Forest Products Commission (FPC), Department of Fire and Emergency Services (DFES), Murdoch University and UWA, department scientists are examining a range of ecological responses to the various methods of thinning, at an ecological thinning trial established in the Hamilton forest block near Collie. Data on forest characteristics at trial and control sites will contribute to improved protocols for ecological thinning.

Threatened and important animals

- Evidence was collected of widespread dispersal of translocated populations of vulnerable spectacled hare-wallabies (*Lagorchestes conspicillatus conspicillatus*), golden bandicoots and black-and-white fairy-wrens (*Malurus leucopterus edouardi*), specially protected boodies (*Bettongia lesueur* ssp.) and the unlisted spinifexbird (*Poodytes carteri*) at the Montebello Islands. This program was supported by offset funding from the Chevron-operated Gorgon project.
- Native animal translocations to Dirk Hartog Island National Park included 44 dibblers from Perth Zoo and 85 priority listed western grasswrens (*Amytornis textilis*) from Francois Peron National Park and Bush Heritage Australia's Hamelin Station Reserve. Populations of vulnerable banded hare-wallabies (*Lagostrophus fasciatus*),

rufous hare-wallabies and Shark Bay bandicoots (*Perameles bougainville*) continued to increase and expand their extent of occurrence and there was evidence of breeding on the island for the Shark Bay mouse, greater stick-nest rat and dibbler.

- Introduced predator control in fragmented ecosystems in the Fitz-Stirling Landscape was improved by integrating feral cat control into conservation reserve management and testing the efficacy of Felixer grooming traps for fox control, in partnership with DPIRD and Bush Heritage Australia.
- The department and Australian Government, in partnership with BirdLife Australia and Friends of the Western Ground Parrot, undertook a third wild-to-wild translocation of western ground parrots, bringing the total number of birds translocated from Cape Arid National Park to a remote location east of Albany to 19.
- With funding from Main Roads WA, the department began developing several research projects to investigate the diet and health of western ground parrots.
- A trial translocation of Gilbert's potoroos to Two Peoples Bay Nature Reserve following a 2015 bushfire, was undertaken with funding from South Coast Natural Resource Management (SCNRM) and the DCCEEW under an Environment Restoration Fund grant to the Gilbert's Potoroo Action Group.
- The department partnered with the World Wildlife Fund (WWF) and Aboriginal ranger groups in the Kimberley to survey populations of endangered northern quoll (*Dasyurus hallucatus*) and black-flanked rock wallabies (*Petrogale lateralis*).
- Survey and monitoring of bilby populations on the Dampier Peninsula by the department and Yawuru Country Managers, Nykina Mangala Rangers, Bardi Jawi Oorany Rangers and Nyul Nyul Rangers was completed, with offset funding support from Main Roads WA. Outcomes of the project will help to inform fire management for this highly bushfire-prone landscape.
- Industry funding, including offsets, continued to support research on fauna considered as Matters of National Environmental Significance (MNES) in the Pilbara, including bilby, northern quoll, ghost bat, Pilbara leaf-nosed bat (*Rhinonicteris aurantia*), Pilbara olive python (*Liasis olivaceus barroni*) and critically endangered night parrot (*Pezoporus occidentalis*).
- A synthesis of information on all the MNES fauna species in the Pilbara, commissioned by DWER under the Pilbara Environmental Offsets Fund, is being used to inform on-ground management actions.
- Spatially explicit maps and data identifying dispersal corridors and genetic diversity hotspots to inform conservation management decisions for multiple Pilbara mammal species, were developed through an Australian Research Council (ARC) Linkage project with partners including Murdoch University, Australian National University (ANU), Western Australian Biodiversity Science Institute, the CSIRO, Western Australian Museum, Roy Hill and Biologic Environmental.
- Monitoring approaches based on camera-trap imagery and individual recognition using pelage pattern for the endangered numbat and the vulnerable chuditch were developed in partnership with researchers at Murdoch University and UWA. These approaches have improved the department's ability to measure changes in abundance and activity of these species over time.
- Work began with Western Australian Marine Science Institution partners to deliver a project on endangered Australian sea lions (*Neophoca cinerea*) abundance, movement and habitat use that will inform the Westport project.
- The North West Shelf Flatback Turtle Conservation Program's annual flatback turtle nesting monitoring continued at beaches on Thevenard and Delambre islands. Population assessments indicate the Delambre Island population is stable and has a relatively high hatching success.
- The movement and distribution of flatback turtles was investigated using one of the largest satellite tracking datasets ever collected for a single species. The findings will guide ongoing conservation strategies.

Threatened and important plants

- Research and recovery actions continued in the Stirling Range National Park, in partnership with SCNRM and with funding from the Australian Government's Environmental Restoration Fund. Activities included surveys to assess recovery of the critically endangered *Persoonia micranthera*, *Banksia montana* and *Andersonia axilliflora*; rabbit control and fencing to reduce herbivory, phosphite application for dieback mitigation and propagation and planting of 239 seedlings from ex situ collections in seed production areas.

- Partnerships with Hammersley Iron and environmental consultancy GHD continued to address genetic diversity, population structure and taxonomic status of key Pilbara plants, to inform conservation management.
- Major conservation genomics and phylogenomics programs continue with Bioplatforms Australia. The Genomics for Australian Plants initiative is resolving the taxonomy of multiple species of conservation concern and investigating evolutionary relationships among genera of several plant families. The Threatened Species Initiative is assessing genetic diversity in natural and translocated populations, and ex situ seed collections of two threatened plant species.
- Through the Cooperative Research Centre (CRC) for Honey Bee Products, research has resolved taxonomic issues within *Leptospermum* using a phylogenetic approach, resulting in the description of four new plant genera (two of which are endemic to WA).
- The extent of seagrass habitat was mapped across Geographe Bay in partnership with DWER. This information will provide a baseline for future seagrass monitoring.
- The Global Innovation Linkage Project, a collaboration with BHP, Rio Tinto, UWA and Greening Australia, was completed with direct seeding machinery designed and tested across a number of mine sites in the Pilbara and south-west.
- A project commenced to study the pollination and reproduction of the endangered *Aluta quadrata* in the Pilbara, with funding from Rio Tinto. This will improve understanding of the species and inform decision making for rare species conservation and management.
- An ARC linkage project to support the horticulture development of native species, by enabling the development of new kangaroo paw colour varieties in combination with variants exhibiting improved disease resistance and adaptability to different environments, continued in conjunction with Edith Cowan University (ECU), UWA, the University of Queensland, Australian Genome Research Facility and Friends of Kings Park.
- Collaboration with the Australian Seedbank Partnership continued to improve understanding of the requirements of rare species conservation translocations, with a new project commencing for the *ex situ* conservation and seed production of three threatened orchid species, with funding through the Royal Botanic Gardens, United Kingdom. An ongoing project funded by WWF continued undertaking translocation plantings for the conservation of the critically endangered Bussell's spider-orchid (*Caladenia busselliana*).
- Projects continued through CRC Transformations in Mining Economies (TiME) including:
 - Evidence for effectiveness of climate-adapted seed sourcing strategies for revegetation success and transition to mine closure in a changing climate
 - the Australian Seed Scaling Initiative
 - Returning Ecosystem Resilience.
- Development and deployment of seed technologies and mechanised seeding machinery for mine site restoration in partnership with UWA and BHP is improving the delivery of biodiverse native seed mixes into post-mining landscapes, improving rehabilitation outcomes through greater species establishment and improving cost effectiveness of rehabilitation programs.
- The department is partnering with Queensland University of Technology, the Max Planck Institute, La Trobe University and the University of Queensland in a project studying material properties of seed protection and release in *Banksia* and other serotinous species, to improve understanding of the mechanisms of plant species' persistence through fire and to inform management of bushfire-prone landscapes through changing climates.

Managing threats

- The Alcoa Foundation continued to support the Western Shield program to enhance fox and feral cat management in the northern jarrah forest.
- In partnership with the SWCC and funding from the Australian Government's National Landcare Program, preliminary results of Felixer® feral cat grooming trap trials in the southern jarrah forest indicated that Felixer® traps are an effective complementary approach to controlling feral cats at a meso-spatial scale.
- The department, in partnership with Fortescue Metals Group and Roy Hill, also continued Felixer® trials in the Pilbara, demonstrating they were safe to use in the presence of endangered northern quolls.

- An investigation into the movement and activity patterns of feral cats commenced in the northern jarrah forest, with support from the Australian Department of Agriculture, Fisheries and Forestry.
- The department partnered with the Australian Government to deliver projects to investigate options for improving 1080 baits and the efficacy of Eradicat®. Four field sites were installed for bait uptake trials and the first round of testing bait additives was undertaken. Rabbit and feral cat control was delivered on Peron Peninsula.
- Work continued with the Northern Biosecurity Group and DPIRD on landscape scale feral pig control and research. An array of E-Vorta cameras were installed to remotely report on pig activity in strategic locations, leading to improved efficiency in monitoring where the 3G network is available, as well as improvements to trapping response time.
- In partnership with Aboriginal corporations, the department undertook surveying and mapping of important goanna (*Varanus panoptes*) populations and delivered cane toad threat mitigation to protect the populations as the invasion front arrived at these Kimberley sites. Four Aboriginal ranger groups were engaged in goanna monitoring and mapping, with taste aversion baits delivered to four sites on Nyikina Mangala country.
- Options for conserving species susceptible to myrtle rust are being investigated using seed biotechnology techniques through an ARC project, in collaboration with a range of partners.
- The department, Perth NRM and Peel-Harvey Catchment Council partnered with local friends and Landcare groups through Regional Land Partnerships grants, to protect and recover threatened species and ecological communities at Greater Brixton Street Wetlands, Paganoni Swamp at Rockingham Lakes Regional Park, Talbot Road Nature Reserve, Bullsbrook Nature Reserve, Lake Wannamal/Mogumber Nature Reserve and Lowlands Nature Reserve.
- The Return to 1616 ecological restoration project at Dirk Hartog Island National Park continued monitoring surveys of vegetation change, extant small vertebrates and weed management. Results to date indicate that the extant populations of small vertebrates have responded positively since the eradication of feral predators from the island.
- In partnership with the CSIRO and supported by Woodside Energy, the department is developing models of eucalypt woodland carbon dynamics and updating fire history data, to explore the potential for fire management in the Great Western Woodlands, to realise carbon benefits and improved conservation outcomes.
- State NRM and Landgate supported the CSIRO, Ngadju Conservation Aboriginal Corporation, Bristol University and the department in developing methods to map eucalypt woodland age class using remote sensing across the Great Western Woodlands.
- In partnership with DFES, fire severity maps of the Perth Hills for the period 1988 to the present, were created using satellite imagery. These are being used to assess differences in fire severity in various silviculture practices.
- Mapping the distribution and biological and hydro-geomorphological attributes of peat systems in the Walpole Wilderness is being undertaken to improve management of these ecosystems in partnership with UWA, ECU, the Western Australian Museum, local community groups and traditional owners, with funding from the Ian Potter foundation.
- Seventeen gamba grass (*Andropogon gayanus*) plants were found and controlled as part of the Gamba Grass Eradication project at El Questro Station in Durack, which is an ongoing collaboration between the station owners, the department, DPIRD and the Kimberley Rangelands and Biosecurity Association (KRBA).
- The eradication of rubber vine (*Cryptostegia madagascariensis*) on the southern shores of Lake Argyle continued as part of an ongoing collaborative project between the department, DPIRD and KRBA.

Service 8. Implementation of the Forest Management Plan

Service 8 is responsible for developing and implementing programs that provide for economic, social and cultural benefits from State forest and timber reserves, while conserving biodiversity, maintaining soil and water values and sustaining the health, vitality and productive capacity of the forest for current and future generations.

This service is also responsible for developing and implementing programs that provide works and services that directly support commercial forest production activities on State forests and timber reserves.

Performance summary

Table 6: Service 8 performance summary

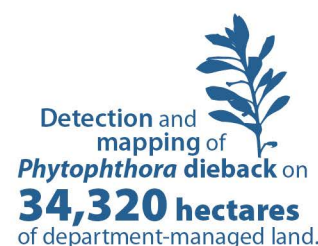
	2022–2023 target	2022–2023 actual	Variance
Expenses by service	\$21,239,000	\$21,388,000	\$149,000
Key efficiency indicators			
Average cost per hectare of forest	\$16.54	\$16.91	\$0.37
Key effectiveness indicators			
Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan	1,719,000m ³	1,166,569m ³	(552,431m ³)

Note: Removal of jarrah and karri sawlogs under the Forest Management Plan 2014–23 (FMP 2014–23) is reconciled on a calendar-year basis.

More information on these indicators can be found in the Disclosures and Legal Compliance section under Key Performance Indicators.

Information on science projects supporting implementation of the FMP 2014–23 can be found in Service 6: Conserving Habitats, Species and Ecological Communities within this report.

Performance highlights



Major plans

- Implementation of the FMP 2014–23 continued, including addressing silvicultural, plant disease management, carbon inventory and climate adaptation issues identified in the end-of-term performance review of the plan.
- A Draft FMP 2024–33 was prepared to provide the framework for managing over 2.5 million hectares of land over the next decade. The plan has a focus on Noongar partnerships, conserving biodiversity in the face of a drying and warming climate, enhancing the conservation reserve system and delivering a range of socio-economic values.

- The Draft FMP 2024–33 received 3517 submissions during a two-month public comment period between October and December 2022. An extensive suite of communication and community engagement initiatives accompanied the plan development process and a revised draft plan was submitted to the Environmental Protection Authority for assessment under the *Environmental Protection Act 1986*.
- The department continued to contribute to the ongoing international development of the Montreal Process criteria and indicators for sustainable forest management, with Australia's next State of the Forests report due in late 2023.
- The fourth Annual Meeting of Officials was held for the extended WA Regional Forest Agreement in June 2023.

Forest management

- Three hundred and eleven proposals for disturbances on department lands across the State were assessed through the Disturbance Approvals System (DAS) to avoid or minimise environmental impacts. Proposals included development of new recreation sites, upgrading roads, managing timber harvest operations, establishment of new public utilities, boundary upgrades for prescribed burning operations and various maintenance works on bridges and other infrastructure.
- Management and field surveillance for conformance of activities on State forests with FMP and DAS approvals was conducted on a sample of mining, timber harvest, public firewood collection and infrastructure establishment operations.
- Field trials of thinning in jarrah regrowth forests continued in collaboration with industry and the FPC to inform potential approaches to ecological thinning under the Draft FMP 2024–33.
- Technical support and services for on-ground works were provided to the FPC for implementing annual harvest and coupe plans, fire management and forest regeneration activities.

Forest planning and monitoring

- All mapped old-growth forest on land in the south-west that is managed by the department is protected from timber harvesting. An additional 195 hectares of jarrah old-growth forest, 464 hectares of karri old-growth forest and 38 hectares of wandoo old-growth forest were mapped.
- The 2023 annual timber harvest plan was approved for implementation, and work commenced to support ecological thinning initiatives to deliver forest health outcomes under the Draft FMP 2024–33.
- Monitoring of silvicultural and soil management standards achieved in native forest timber harvest operations was conducted on a sample of areas, to inform compliance and improve knowledge of environmental outcomes.
- Detection and mapping of *Phytophthora* dieback was undertaken on 34,320 hectares of land managed by the department to help plan and manage disturbance operations and the prioritisation of disease management treatments.
- The department finalised the location of eight new fauna habitat zones, comprising a total area of 1714 hectares. The total number of fauna habitat zones has increased to 161, comprising a gross area of 40,323 hectares that provides undisturbed mature habitat areas in State forest.
- High resolution, digital aerial imagery was gathered across 161,500 hectares of forest and plantations to monitor and measure areas for timber harvesting, silvicultural outcomes, site productivity, bushfire recovery and prescribed fire outcomes. Supplemented by airborne LiDAR (light detection and ranging) data, a comprehensive site productivity stratification was developed for regrowth forests, which combined with precise terrain models to define hydrological features, will inform planning for ecological thinning.
- Seven hundred and seventy six field plots sampling regrowth karri, regrowth jarrah and areas rehabilitated following mining for bauxite, were measured to develop estimates of forest carbon and inform potential for ecological thinning. A further 90 plots of varying design were either established or re-measured to quantify timber utilisation standards in harvest operations and long-term growth trends in mixed-age forests.
- Stand-level models for jarrah and karri regrowth forests were expanded to simulate the growth and forest carbon trajectory of areas to inform approaches for improving forest health outcomes. Complementary work on inventory projection models provided the basis for estimation of total forest carbon storage within the FMP area.

Service 9. Prescribed burning and fire management

Service 9 is responsible for using prescribed fire to achieve community and asset protection and land, forest and biodiversity management objectives. The department is committed to proactively reducing risk to the community and biodiversity from bushfire, through the application of prescribed fire and other bushfire risk mitigation actions.

Performance summary

Table 7: Service 9 performance summary

	2022–2023 target	2022–2023 actual	Variance
Expenses by service	\$53,173,000	\$54,848,000	\$1,675,000
Key efficiency indicators			
Average cost per hectare burnt	\$14.62	\$11.05	(\$3.57)
Key effectiveness indicators			
Proportion of planned Priority 1 prescribed burns achieved	55%	49%	(6%)

More information on these indicators can be found in the Disclosures and legal compliance under Key Performance Indicators.

Prescribed burning performance measures

The department applies three performance measures when assessing effectiveness of the annual prescribed burning program for its south-west forest regions.

i. To maintain a fuel age of less than six years since last burnt in at least 45 per cent of the landscape across the department's three south-west forest regions.

A 2009 study in the south-west forests undertaken by Dr Matthias Boer and others determined that prescribed fire treatments had a significant effect on reducing the frequency and size of bushfire up to six years after treatment. 'The proportion of department-managed land in the south-west forest regions that is less than six years since last burnt' is therefore used as an annual indicator of the effectiveness of the department's prescribed burning program in mitigating bushfire risk.

At 30 June 2023, 43.35 per cent of the landscape had a fuel age of less than six years, compared to 46.4 per cent one year earlier.

ii. Annual prescribed burning achievement for special land management zones (LMZs) in the department's three south-west forest regions.

The zones (shown in Figure 4) are at the interface of populated areas and natural lands. Zoning is determined by distance from the urban interface. LMZ A extends 3.5km from a populated area. LMZ B extends a further 7.5km. LMZ C comprises the remainder of the department-managed landscape. LMZ C is further from populated areas but is traversed by infrastructure corridors of economic and public safety significance (for example powerlines and highways) and contains important biodiversity, recreational, timber production, water catchment and other values.

Figure 4: Land management zones

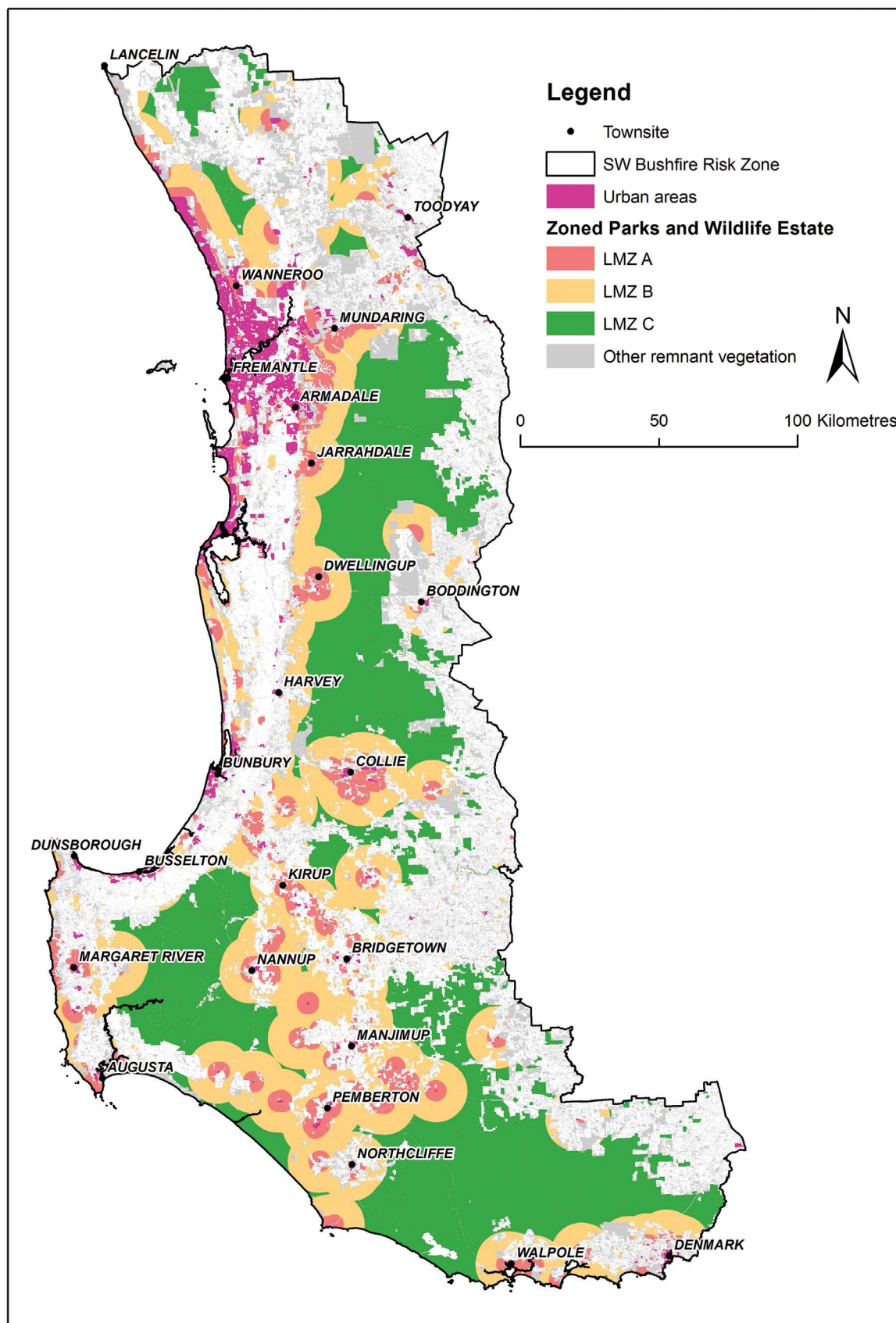


Table 8: 2022–23 LMZ prescribed burning achievements

LMZ	Distance from populated area	Achieved (ha)
A	within 3.5km	13,069
B	3.5–11km	46,419
C	beyond 11km	110,203

iii. Ratio of CALM Act tenure land affected by bushfire (where the department was the initial attack agency), to prescribed burn area.

This is one of a suite of national reporting measures on the state of Australian forests. There is no specific target for this measure. The assumption underlying this measure is that environmental integrity and functionality will be greater where prescribed fire comprises a greater proportion of the total fire load. The ratio for 2022–23 was 1:0.122 (prescribed burning 175,414 hectares: bushfire 21,343 hectares).

Note: Areas used to calculate the bushfire to prescribed burn ratio relate to CALM Act tenure only. The respective figures are therefore less than the total figures for bushfires and prescribed burns used elsewhere in the annual report, which include other tenures.

Performance highlights



175,414 hectares
of prescribed burning conducted in the
south-west forest regions.

A further
4,789,922 hectares
burned in the department's
other **six regions** around the State.



Women in Fire Management gender diversity program:



two more women in permanent Overseer positions and
five women in the Fire Management Development Program.

- In 2022–23 the department achieved 175,414 hectares of prescribed burning in its three south-west forest regions with assistance from additional State Government funding of \$5.5 million via the Enhanced Prescribed Burning Program.
- A further 4,789,922 hectares was burned in the department's other six regions: the Kimberley, Pilbara, Goldfields, Midwest, Wheatbelt and South Coast. These prescribed burns were carried out on department-managed land, unallocated Crown land and unmanaged reserves, often in conjunction with other land managers, including traditional owner groups.
- The department continued to improve gender diversity across the fire management workforce through its Women in Fire Management Action Plan with two additional women securing permanent Overseer positions. More broadly, across the department's regional business there are now three female regional managers leading the delivery of fire management in their respective regions. This represents one-third of the department's regions.
- Collaboration continued with DFES and other emergency services organisations, local government, the FPC, plantation owners, volunteer bushfire brigades, traditional owners and private landholders, on the integration of shared responsibilities for fire management, mitigation and bushfire response activities.
- The Develop Complex Prescribed Burning course was finalised and piloted in in January 2023.

Prescribed fire planning and risk management

- Continued implementing the Bushfire Risk Management Framework.
- The department continued to work closely with DFES and local government authorities to elevate standards of prescribed burning practice across the sector and to achieve more effective, tenure-blind bushfire risk management, particularly in the more densely populated areas of the south-west.

- A balance was achieved in the delivery of prescribed burning programs, minimising negative outcomes such as smoke accumulation, for stakeholders and the broader community.
- Coordination of fire management across the Kimberley Region continued to achieve nature conservation and land management outcomes in an environment of tenure complexity, Native Title determinations and multiple landowners and organisations delivering planned fire to the landscape.

Bushfire risk management on unallocated Crown land

- The department is responsible for the coordination and on-ground management of bushfire risk through targeted bushfire mitigation on 91.3 million hectares of unallocated Crown land and unmanaged reserves outside the Perth metropolitan area and townsites.
- Significant on-ground bushfire mitigation work was made possible through the continued strategic investment of funding from the State Government's Mitigation Activity Fund to protect communities, economies, infrastructure and the environment through planned and targeted bushfire risk management.
- The department continued to engage and build partnerships with stakeholders including Aboriginal groups and communities and neighbouring farmers and pastoralists, particularly in the Kimberley, Pilbara, Midwest, Wheatbelt, South Coast and Goldfields regions.

Fire Management Development Program

- The department's Fire Management Development Program (FMDP) has 11 full-time equivalent participants working across several regions and districts, with four participants currently undertaking higher duty acting opportunities outside of the program.
- Three participants secured permanent positions outside of the program in the 2022–23 financial year.
- At 30 June 2023 there were three employees participating in the FMDP Expansion Program, designed to fast-track enhanced knowledge and skills development of existing employees without requiring position transfers. The Expansion Program completed a recruitment process in June 2023 and six additional positions will be offered from this process during the 2023–24 financial year.
- The 2022 recruitment pool is close to being exhausted and another recruitment process is anticipated in the coming financial year which will target PSA Level 1 and 2 employees.
- In the 2022–23 financial year there were five women in the program, representing 38 per cent of the FMDP cohort, further reinforcing the value of the Women in Fire Management Action Plan.

Service 10. Bushfire suppression

Service 10 is responsible for responding quickly and effectively to bushfires on, or near, department-managed land, by maintaining an appropriate detection and response capacity.

The department continues to work closely with the DFES Rural Fire Division and local governments to implement a collaborative fuel reduction and bushfire mitigation program on lands outside of the conservation estate. This is managed by the department to maximise on-ground bushfire mitigation opportunities across the broader public and private landscape to better protect local communities.

Performance summary

Table 9: Service 10 performance summary

	2022–2023 target	2022–2023 actual	Variance
Expenses by service	\$40,899,000	\$51,406,000	\$10,507,000
Key efficiency indicator			
Average cost per hectare burnt	\$13.26	\$59.54	\$46.28
Key effectiveness indicator			
Proportion of south-west bushfires contained to less than two hectares	75%	86%	11%

Note that the bushfire effectiveness indicator considers only those fires where the department was the initial attack agency. More information on these indicators can be found in the Disclosures and Legal Compliance section under Key Performance Indicators.

Performance highlights

Fought and/or monitored
624 bushfires.



Bushfire suppression aircraft flew **994** operational hours,
attended **159** bushfires, dropped **1454** loads,
delivered **4.36** million litres of suppressant.



94 formal fire training sessions involving **925** participants.



Bushfire management

- In 2022–23 department employees fought and/or monitored 624 bushfires that burnt about 863,027 hectares, including:
 - 92,254 hectares in the Pilbara Region
 - 13,500 hectares in the Goldfields Region
 - 649,351 hectares in the Kimberley Region
 - 33,622 hectares in the South Coast Region
 - 42,650 hectares in the Midwest Region
 - 10,650 hectares in the Wheatbelt Region
 - 21,343 hectares in the three south-west forest regions (Swan, South West and Warren).

- The causes of these bushfires were:
 - lightning – 25.64 per cent (above the 10-year average of 25.26 per cent)
 - deliberately lit or arson-caused fires – 35.58 per cent (below the 10-year average of about 38.57 per cent)
 - accidental fires – 16.82 per cent
 - escapes from private burns – 4.01 per cent
 - escapes from department burns – 1.28 per cent
 - other causes – 8.65 per cent
 - unknown – 8.01 per cent.
- In conjunction with DFES and local governments, four interagency State bushfire pre-formed incident management teams were rostered for deployment to five large bushfires around the State.
- These teams were deployed to major bushfires at Fitzgerald National Park, Ravensthorpe, Donnybrook, Avon Valley and Nambung.

Bushfire detection

- The department provided an effective bushfire-detection system in the high bushfire risk zones of the south-west forest regions using single-engine aircraft and 10 fixed lookout towers. The department's fleet of 10 spotter aircraft flew 3559 hours of aerial surveillance in pre-determined circuits. Flight schedules varied according to bushfire danger levels and fire activity.
- The detection aircraft also flew 430 hours in support of bushfire suppression operations, flown by 17 pilots.

Aerial bushfire suppression operations

- Eight fixed-wing 802 air tractor water bombers were contracted by the department from November 2022 to mid-April 2023. The aircraft provided rapid aerial bushfire suppression capability in the department's Midwest, Wheatbelt, South Coast, Goldfields, Warren, South West and Swan regions, including the Perth outer-metropolitan area, delivering valuable assistance to ground crews during the initial attack on bushfires.
- Collectively, these aircraft flew 994 operational hours in attending 159 bushfires and dropped 1454 loads, delivering 4.36 million litres of suppressant.

Bushfire training and development

- The department and DFES jointly conducted three training sessions for Level 2 incidents involving 20 departmental employees.
- The department developed AIIMS 2017 online training and 22 participants have completed the course to date. An additional 30 people successfully completed the AIIMS Awareness online course.
- The department conducted 94 formal fire training sessions inclusive of aviation training, involving 925 participants. In addition, there were 25 water bomber reloader courses delivered to 290 people.
- Fire training course participants included internal employees, volunteers and personnel from the FPC, DFES, local governments and Aboriginal ranger groups from across the State.
- Annual mandatory pre-season training in preparation for the 2022–23 bushfire season was conducted both online and through face-to-face sessions, with more than 156 people completing the online version and 671 departmental and FPC employees attending 38 face-to-face sessions.

Carbon farming

The department has been leading a number of carbon farming initiatives in collaboration with other agencies, to optimise the use of department-managed land for carbon storage, where it provides benefits for conservation and traditional owners:

- Carbon for Conservation, an initiative under the WA Climate Policy, seeks to provide opportunities for carbon farming service providers to work with the State Government through the department, to maximise the environmental and economic benefits of carbon farming on the conservation estate. The State Government continues to evaluate Carbon for Conservation proposals under the Market-led Proposals Policy Problem and Opportunity Statement process.
- A carbon farming team has been established to explore carbon farming opportunities across the conservation estate and to undertake carbon farming projects where feasible, in collaboration with traditional owners. This includes the restoration of landscapes in areas identified under the Plan for Our Parks initiative.
- The department continued to undertake early dry season prescribed burning in Prince Regent National Park as part of a registered Savanna Burning Project that generates Australian Carbon Credit Units (ACCUs) for the reduction of overall carbon emissions. In 2022, the project generated 37,027 ACCUs by applying early dry season prescribed fire, reducing carbon emissions from late dry season bushfires. Traditional owners were employed to undertake various aspects of the project and the department continues to seek to expand this engagement.

Supporting our department

Corporate and Business Services

The Corporate and Business Services (CBS) Division provides extensive services across information technology, management and development; finance and procurement; human resources; and public communication, design and education, to and for the department, its statutory authorities, the FPC and the Conservation and Parks Commission.

During 2022–23, CBS ensured the delivery of department’s essential business functions, ensuring:

- The health, safety and wellbeing of employees.
- Effective payroll services and functions.
- Corporate information technology services and systems, including the provision of cartographic and geospatial services and radio and network support.
- The release of hundreds of communication notices related to:
 - bushfire and prescribed burning alerts and emergency warnings
 - media relations, social media and Ministerial communications
 - website and intranet content.
- State headquarters’ security, electricity and water.
- Financial management and business support systems.
- Accounting functions.

Financial Services Branch

The Financial Services Branch (FSB) manages the department’s accounts receivable, accounts payable, general ledger, corporate card processes, asset records, consolidates budgets and maintains core financial software. Corporate tax and statutory reports are produced as well as internal financial reports.

In addition, the branch provides advice to line managers and employees on procurement, contract management, fleet management, coordinates remote area housing and is responsible for facility management at State Headquarters – Kensington.

Key achievements in 2022–23:

- Delivered procurement reform requirements including Strategic Procurement Forward Planning.
- Implemented State Fleet initiatives.
- Upgraded Oracle Financials Ebusiness suite application.
- Participated in the Office of Digital Government e-invoicing pilot program.
- Provided financial administration refresher training for administration employees and business managers.
- Explored reductions in paper-based transactions, automating and streamlining financial processes.

People Services Branch

The People Services Branch (PSB) is committed to providing a comprehensive range of people management services that effectively cater to the business objectives of the department. This includes the Botanic Gardens and Parks Authority, the Rottneest Island Authority and the Zoological Parks Authority. PSB also extends its services to the FPC and Conservation and Parks Commission of Western Australia.

PSB’s administrative and advisory services cover a range of functions including recruitment management, employee benefits, work health, safety and wellbeing, employee relations and industrial relations (including employment agreements) and corporate learning and development. Additionally, PSB offers consultancy and advice on people management issues to management, including disciplinary and workplace grievance matters.

The team ensures strict compliance with Human Resources Management related obligations, as required by legislation and/or Government policy.

Key achievements in 2022–23:

- Streamlined recruitment processes to enhance efficiency and competitiveness.
- Effectively managed multiple employment agreement bargaining processes, including the Australian Workers Union General Agreement and Rangers General Agreement.
- Supported employees and managers through the implementation of new Work Health and Safety legislation.
- Procured, customised and commenced implementation of a new online Health, Safety and Wellbeing system.
- Reviewed and strengthened the department's Employee Assistance and wellness programs, appointing additional Critical Incident Peer Responders, expanding training programs to include mental health first aid training, and increasing access to mental health resources.

Public Information and Corporate Affairs Branch

The Public Information and Corporate Affairs Branch coordinates the delivery of the department's public safety information during incidents, media relations, communications planning and campaigns, corporate social media, graphic design, audio visual production and environmental education and behaviour change programs. This is combined with digital experiences including websites, WA Naturally branded information products, customer services and management of the Perth Hills Discovery Centre and campground in Beelu National Park.

Key achievements in 2022–23:

- Developed and executed the department's spring/autumn prescribed fire public information and education campaigns, including communication of the Burn Options Program.
- Upgraded the department's corporate website to deliver secure platform with improved search and navigation functionality, aligning with the Government's ICT Strategy and Interoperability Policy.
- Achieved maximum publicity for announcements, sending audio-visual teams, often to remote parts of the State, to record footage of on-country events for distribution to the media.
- Signage and communications support for the total solar eclipse in Exmouth.
- Collaborated with more than 139 partners to host 611 conservation education and professional development activities for more than 19,270 school students, teachers and community members around the State.
 - A total of 4027 students from 73 schools were involved in the Bush Rangers and River Rangers cadets program. Bush Rangers celebrated its 25th anniversary, and across all Cadets WA programs, it has the highest levels of participation among female students, Aboriginal students and students with disability.
- Project managed more than 865 information products, including publications, signage and videos.
- Responded to more than 650 media enquiries.
- Delivered training to over 110 members of the community in Mandurah and Perth and recruited 63 new Dolphin Watch volunteers.
- Administered Dolphin Watch in partnership with Murdoch and Edith Cowan universities, and the Reel It In fishing line bin project in partnership with Native Animal Rescue and WA Seabird Rescue.

Office of Information Management

The Office of Information Management (OIM) leads and coordinates digital transformation across the department. It improves service delivery and provides the IT common operating environment that supports the department's geographically distributed and diverse marine, aerial and terrestrial services across WA.

OIM works with business units on the delivery of strategic business-IT investment initiatives to enable digitalisation of business services and optimisation of IT systems to progress department and State Government priorities.

Key achievements in 2022–23:

- Strengthened the department's cyber security capabilities in alignment with the Government of Western Australia's Cyber Security Policy, with enhanced analysis and reporting, including the implementation of a departmental cyber security incident response plan.

- Invested in cloud unified communications and collaboration technology to enable department employees to operate anywhere, anytime, securely via direct internet.
- Modernised the department’s information management system and practices to align with the State Records Office of Western Australia’s Born Digital strategic directive to support the creation and management of information assets in digital form.

Parks and Wildlife Service managed land and water

Total number of parks and reserves currently managed by the department:


Over 32 million
hectares


111
national parks


17
marine parks


12
regional parks


3
World Heritage areas

Total estate

At 30 June 2023, the total area under the department’s care was 32,739,018 hectares. The department now relies solely on Landgate’s statistical data and information systems for terrestrial tenure areas. The department has taken this step to ensure the areas reported are consistent with the information systems used by Landgate as the State’s land tenure information custodian.

Table 10: 2022–23 Legislated land and water

Tenure classification	Goldfields	Kimberley	Midwest	Pilbara	South Coast	South West	Swan	Warren	Wheatbelt	Total (ha)
National Park	912,651	1,591,707	581,524	2,482,203	856,952	151,835	119,257	562,010	17,793	7,275,931
Conservation Park	183,984	619,410	182,707	291,491	677	13,651	25,086	706	5,382	1,323,095
Nature Reserve	6,263,295	175,149	755,937	259,621	1,585,182	14,182	54,490	90,894	1,098,060	10,296,811
State Forest	782				4,052	527,568	473,986	265,344	9,502	1,281,234
Timber Reserve	28,392		26,277		5,157	26,278	28,728	8,315		123,147
Section 5(1) (g) & 5(1)(h) Reserves	81,549	827,140	76,717	20,976	4,415	31,486	35,301	1,465	2,980	1,082,028
Marine Park		3,716,778	869,492	343,505		123,000	16,248	1,446		5,070,469
Marine Nature Reserve			132,000							132,000
Marine Management Area				143,385						143,385
Section 34A Freehold		0	1,549		91	19,525	50	4,662	1	25,878
UCL - Section 33(2)	28,560		89,832							118,392
Crown Freehold - Dept Managed			1				7,122			7,123
SCRM Act - River Reserve							3,597			3,597
Totals	7,499,214	6,930,184	2,716,034	3,541,182	2,456,526	907,525	763,866	934,842	1,133,717	26,883,090

Table 11: 2022–23 Management interest in lands

Tenure classification	Goldfields	Kimberley	Midwest	Pilbara	South Coast	South West	Swan	Warren	Wheatbelt	Total (ha)
Crown Freehold - Dept Interest			13,388		5,609	6,533	14,656	690	5,796	46,672
Crown Reserve - Dept Interest							510	136		646
Unallocated Crown Land - Dept Interest	1,355,385	175,452	3,113,002	1,104,574	16,885	5	30	134	43,143	5,808,610
Totals	1,355,385	175,452	3,126,390	1,104,574	22,494	6,538	15,196	960	48,939	5,855,928

Total	32,739,018
Terrestrial	27,393,164
Terrestrial %	10.8

Notes:

1. Areas are from Landgate cadastral/tenure information systems dated 31 March 2023. Land Area of WA 252,987,500ha.
2. Marine areas provided by Aboriginal Engagement, Planning and Lands Branch. Areas are approximate only as quality of mapping of marine reserve boundaries is variable. Improved mapping of watermark and historical boundaries may result in revised area figures in the future.

Table 12: Provisional area of national parks vested in the Conservation and Parks Commission at 30 June 2023

Name	Area(ha)	Name	Area(ha)
Alexander Morrison	8,499	Drysdale River	447,675
Avon Valley	4,456	Easter	2,975
Badgingarra	13,105	Eucla	3,815
Bandilngan	2,084	Fitzgerald River	295,823
Beelu	4,617	Forest Grove	1,379
Blackwood River	20,470	Francois Peron	53,145
Boorabbin	28,182	Frank Hann	68,708
Boorara-Gardner	11,017	Gloucester	874
Boyndaminup	5,439	Goldfields Woodlands	66,159
Brockman	51	Goongarrie	59,999
Bunuba	156,446	Gooseberry Hill	107
Cape Arid	277,462	Greater Beedelup	19,277
Cape Le Grand	31,189	Greenmount	202
Cape Range	69,510	Gull Rock	2,107
Collier Range	235,305	Hassell	1,090
D'Entrecasteaux	118,943	Hawke	14,003
Dalgarup	2,377	Helena	12,261
Danggu	2,750	Helena and Aurora Ranges	149,158
Dimalurru	91	Hilliger	16,979
Dirk Hartog Island	62,664	Houtman Abrolhos Islands	1,564
Dordagup	6,410	Jane	6,864
Drovers Cave	2,565	John Forrest	2,698
Dryandra	16,536	Kalamunda	397

Name	Area(ha)
Kalbarri	183,613
Karijini	624,335
Karlamilyi	1,282,595
Kennedy Range	142,298
Kingston	21,100
Korung	6,352
Lake Muir	9,629
Lakeside	8,471
Lawley River	17,347
Leeuwin-Naturaliste	21,600
Lesmurdie Falls	57
Lesueur	27,232
Matuwa Kurarra Kurarra	609155
Midgegooroo	2,492
Millstream Chichester	238,251
Milyeannup	18,690
Mirima	2,065
Mitchell River	115,186
Moore River	17,228
Mount Augustus	9,163
Mount Frankland	37,101
Mount Frankland North	22,052
Mount Frankland South	42,266
Mount Lindesay	39,541
Mount Roe	127,961
Mungada Ridge	1,031
Murujuga*	5,129
Nambung	19,388
Neerabup	971
Niiwalarra Islands	3,352
Nyinggulara	27,083
Peak Charles	39,953
Porongurup	2,686

Name	Area(ha)
Preston	12,660
Prince Regent	585,292
Purnululu	243,546
Scott	3,322
Serpentine	4,283
Shannon	52,584
Sir James Mitchell	173
Stirling Range	113,541
Stokes	10,027
Tathra	4,322
Torndirrup	4,020
Tuart Forest	2,080
Un-named (R 46400)	1,571
Un-named (R 47688)	81
Un-named (R 53843)	548
Walpole-Nornalup	18,542
Walyunga	2,802
Wandoo	46,335
Warlibirri	15,873
Warren	3,122
Watheroo	44,464
Waychincup	4,063
Wellington	24,789
West Cape Howe	3,701
Whicher	6,352
William Bay	1,745
Wiltshire-Butler	11,645
Wolfe Creek Meteorite Crater	1,455
Wooditjup	3,891
Yalgorup	14,175
Yanchep	2,859
Yelverton	728

* Freehold land managed as National Park under Section 8A CALM Act

Notes:

1. Areas are from Landgate cadastral/tenure information systems dated 31 March 2023.
2. Wolfe Creek Meteorite Crater is managed as a national park

Marine reserves

The total area of marine reserves vested in the Conservation and Parks Commission at 30 June 2023 was approximately 5.35 million hectares. During the financial year:

- i) three new marine parks in the Buccaneer Archipelago were added to the conservation estate (Bardi Jawi Gaarra Marine Park, Mayala Marine Park, Maiyalam Marine Park).
- ii) the four marine parks within Dambeemangarddee sea country (Maiyalam Marine Park, Lalang-garram/Horizontal Falls Marine Park, Lalang-garram/Camden Sound Marine Park and North Lalang-garram Marine Park) were amalgamated to create Lalang-gaddam Marine Park.
- iii) the boundary of Yawuru Nagulagun / Roebuck Bay Marine Park was amended to include the final addition of intertidal waters in Roebuck Bay.

The area of marine parks at 30 June 2023 was approximately 5.07 million hectares.

The area of marine nature reserves at 30 June 2023 was approximately 132,000 hectares.

The area of marine management areas at 30 June 2023 was approximately 143,000 hectares.

Table 13: Marine reserves vested in the Conservation and Parks Commission at 30 June 2023

Name	Area(ha)
Bardi Jawi Gaarra Marine Park	204,000
Barrow Island Marine Management Area	116,616
Barrow Island Marine Park	4,169
Eighty Mile Beach Marine Park	200,000
Hamelin Pool Marine Nature Reserve	132,000
Jurien Bay Marine Park	82,376
Lalang-gaddam Marine Park	1,221,000
Marmion Marine Park	9,357
Mayala Marine Park	312,000
Montebello Islands Marine Park	58,375
Muiron Islands Marine Management Area	26,769
Ngari Capes Marine Park	123,000
Ningaloo Marine Park	263,313
North Kimberley Marine Park	1,670,000
Rowley Shoals Marine Park	87,807
Shark Bay Marine Park	748,735
Shoalwater Islands Marine Park	6,545
Swan Estuary Marine Park	346
Walpole and Nornalup Inlets Marine Park	1,446
Yawuru Nagulagun / Roebuck Bay Marine Park	78,000
Total	5,345,854

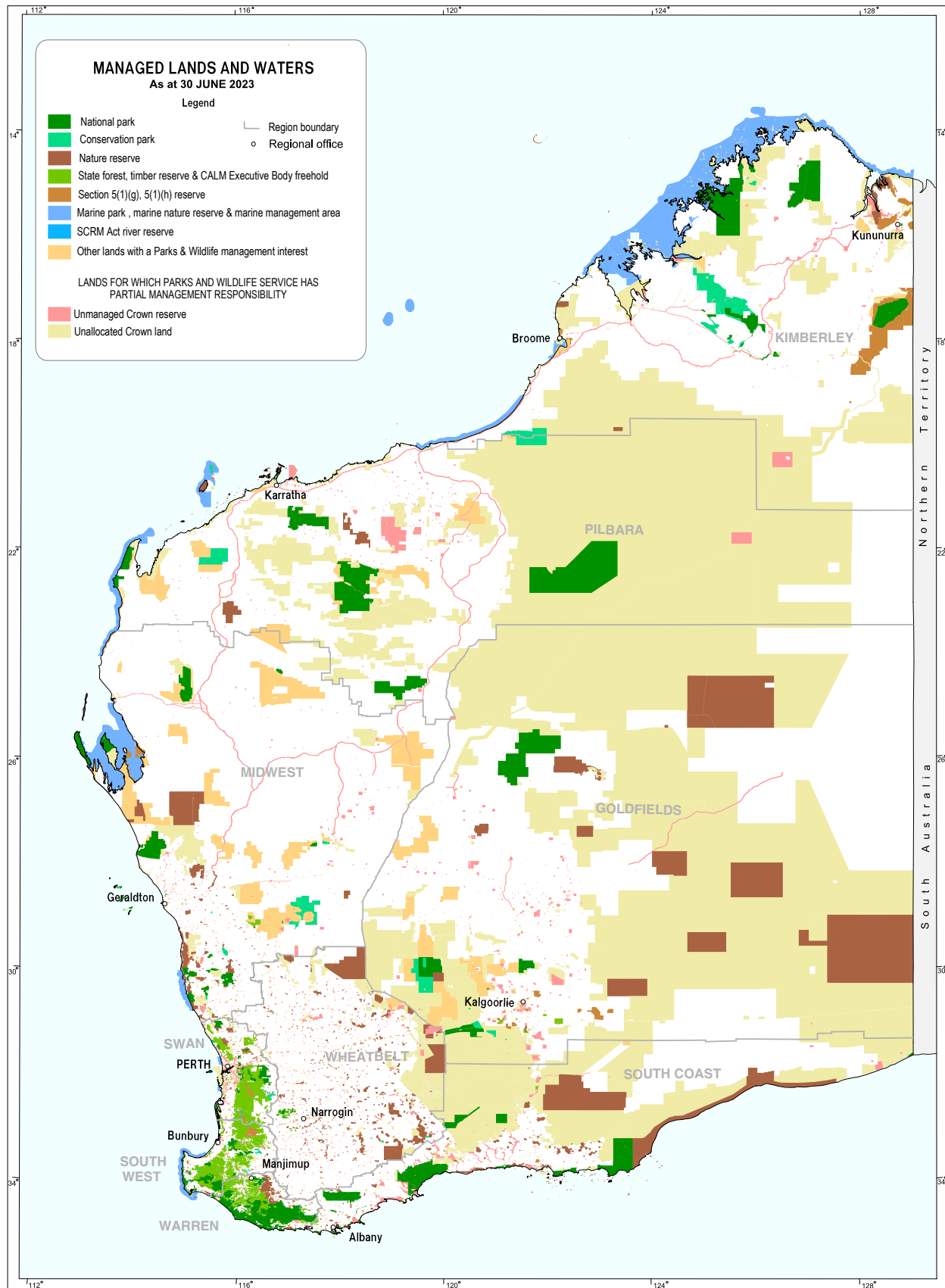
Area figures are approximate only. Quality of mapping of marine reserve boundaries is variable – improved mapping of watermark and historical boundaries may result in revised area figures in the future.

Conservation land acquisitions

The department's Parks and Wildlife Service acquired 22 land parcels (including one donation and nine transfers) of high conservation value covering a combined total area of about 2,263 hectares for future addition to the State's conservation reserve system.

At 30 June 2023, 18 joint management arrangements were in place covering 6.4 million hectares of parks and reserves, which equates to 24 per cent of Parks and Wildlife Service managed estate.

Figure 5: Parks and Wildlife Service-managed land and water at 30 June 2023



Legal matters

Freedom of Information

The Office of the Director General managed processes for the department under the *Freedom of Information Act 1992* (FOI Act). The department's Information Statement 2022-23 (available on the department's [website](#)) describes the nature of the information held by the department and its related agencies, and the type of information that is made available to the public.

The department received 18 valid applications for access to information, with one applicant requesting an internal review of the department's decision. No applications proceeded to external review.

Litigation

Information regarding litigation in progress is available in the Notes to the Financial Statements – [Note 8.2.1](#) – under Litigation and arbitration in progress.

Prosecutions

Finalised prosecutions for 2022–23

One prosecution was subject to a final court determination during 2022–23 and resulted in the imposition of fines totaling \$17,000 and costs to the value of \$788.50.

Prosecutions currently before the courts

As of 30 June 2023, there was one prosecution before the court and four files are currently under review by the department.

Total reported offences

Between 1 July 2022 and 30 June 2023, a total of 1033 offences were reported, of which 652 were addressed by infringement notice and 381 were addressed with caution notices.

Disclosures and legal compliance

Certification of financial statements for the reporting period ended 30 June 2023

The accompanying financial statements of the Department of Biodiversity, Conservation and Attractions have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2023 and the financial position as at 30 June 2023.

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



Amanda Klenke
Chief Finance Officer

14 September 2023



Peter Dans
Acting Accountable Authority

14 September 2023



Auditor General

INDEPENDENT AUDITOR'S REPORT

2023

Department of Biodiversity, Conservation and Attractions

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Department of Biodiversity, Conservation and Attractions which comprise:

- the Statement of Financial Position at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Administered schedules comprising the Administered assets and liabilities at 30 June 2023 and the Administered income and expenses by service for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Department of Biodiversity, Conservation and Attractions for the year ended 30 June 2023 and the financial position at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

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

Responsibilities of the Director General for the financial statements

The Director General is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, 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 Director General is responsible for:

- assessing the entity's ability to continue as a going concern
- 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 Department.

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

Basis for Qualified Opinion

I identified significant weaknesses in the procurement controls designed and implemented by the Department, specifically in the use of purchase orders, authorisation limits of expenditure, use of procurement contracts and potential splitting of invoices for payment. The combined weaknesses increase the risk of erroneous or fraudulent payments and ordering of inappropriate or unnecessary goods or services.

Qualified Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department of Biodiversity, Conservation and Attractions. The controls exercised by the Director General are those policies and procedures established by the Director General 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 the State's financial reporting framework (the overall control objectives).

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

In my opinion, in all material respects, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the controls exercised by the Department of Biodiversity, Conservation and Attractions 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 the State's financial reporting framework during the year ended 30 June 2023.

The Director General's responsibilities

The Director General 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 Engagement 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 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 opinion.

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once 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 Department of Biodiversity, Conservation and Attractions for the year ended 30 June 2023. 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 Department of Biodiversity, Conservation and Attractions are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2023.

The Director General's responsibilities for the key performance indicators

The Director General 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 controls as the Director General determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Director General 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 Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

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

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

My independence and quality management 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 ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Director General are responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, 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 thereon.

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 report.

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

The auditor's report relates to the financial statements and key performance indicators of the Department of Biodiversity, Conservation and Attractions for the year ended 30 June 2023 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department'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.

Sandra Labuschagne

Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
15 September 2023

Financial statements

Statement of Comprehensive Income For the Year Ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
COST OF SERVICES			
Expenses			
Employee benefits expense	3.1(a)	209,925	188,004
Supplies and services	3.3	98,655	89,264
Depreciation expense	5.1.1,5.2	33,604	34,488
Accommodation expenses	3.3	3,799	3,520
Grants and subsidies	3.2	44,774	37,207
Loss on disposal of non-current assets	4.6	1,569	0
Other expenses	3.3	35,592	26,947
Finance costs	7.2	551	361
Total cost of services		428,469	379,791
Income			
User charges and fees	4.2	39,035	33,145
Commonwealth grants	4.4	2,146	5,627
Other grants	4.5	11,847	11,087
Interest income		2,676	608
Other income	4.3	10,320	12,296
Gains on disposal of non-current assets	4.6	0	330
Total Income		66,024	63,093
Gains/(Loss) on revaluation of assets			
Gain on revaluation of land	5.1	22,575	189,709
Total Gains/ (Loss) on revaluation of assets		22,575	189,709
NET COST OF SERVICES		339,870	126,989
Income from State Government			
Service appropriation	4.1	299,884	286,237
Income from other public sector entities		25,904	26,061
Resources received		1,565	1,660
Royalties for Regions Fund		25,562	28,349
Total income from State Government		352,915	342,307
SURPLUS/(DEFICIT) FOR THE PERIOD		13,045	215,318
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit and loss			
Changes in asset revaluation surplus		563,248	18,545
Total other comprehensive income		563,248	18,545
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		576,293	233,863

See also the 'Schedule of Income and Expenses by Service'.

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

Statement of Financial Position
As at 30 June 2023

	Note	2023 \$'000	2022 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	7.3	12,371	9,510
Restricted cash and cash equivalents	7.3	83,669	93,053
Inventories	6.1	2,743	2,330
Receivables	6.2	14,060	17,215
Amounts receivable for services	6.3	11,300	11,300
Other current assets	6.4	2,406	4,388
Non-current assets classified as held for sale		27	44
Total Current Assets		126,576	137,840
Non-Current Assets			
Restricted cash and cash equivalents	7.3	4,284	3,559
Receivables	6.2	100	1,327
Amounts receivable for services	6.3	278,133	254,967
Infrastructure, property, plant and equipment	5.1	3,648,556	3,032,612
Right-of-use assets	5.2	12,850	11,995
Total Non-Current Assets		3,943,923	3,304,460
TOTAL ASSETS		4,070,499	3,442,300
LIABILITIES			
Current Liabilities			
Payables	6.5	17,476	13,864
Lease liabilities	7.1	5,265	4,738
Employee related provisions	3.1(b)	41,488	39,739
Other current liabilities	6.6	15,915	13,501
Total Current Liabilities		80,144	71,842
Non-Current Liabilities			
Lease liabilities	7.1	7,505	7,226
Employee related provisions	3.1(b)	8,085	7,634
Other non-current liabilities	6.6	10,469	5,983
Total Non-Current Liabilities		26,059	20,843
TOTAL LIABILITIES		106,203	92,685
NET ASSETS		3,964,296	3,349,615
EQUITY			
	9.7		
Contributed equity		3,233,967	3,195,579
Reserves		624,162	60,914
Accumulated surplus/(deficit)		106,167	93,122
TOTAL EQUITY		3,964,296	3,349,615

See also the 'Schedule of Assets and Liabilities by Service'.

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

Statement of Changes in Equity
For the Year Ended 30 June 2023

	9.7	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/(deficit) \$'000	Total equity \$'000
Balance at 1 July 2021		3,152,973	42,369	(122,196)	3,073,146
Surplus/(deficit)		0	0	215,318	215,318
Other comprehensive income		0	18,545	0	18,545
Total comprehensive income for the period		0	18,545	215,318	233,863
Transactions with owners in their capacity as owners:					
Capital appropriations		48,950	0	0	48,950
Other contributions by owners		13,817	0	0	13,817
Transfer of net assets from other agencies		0	0	0	0
Distributions to owners		(20,161)	0	0	(20,161)
Total		42,606	0	0	42,606
Balance at 30 June 2022		3,195,579	60,914	93,122	3,349,615
Balance at 1 July 2022		3,195,579	60,914	93,122	3,349,615
Surplus/(deficit)		0	0	13,045	13,045
Other comprehensive income		0	563,248	0	563,248
Total comprehensive income for the period		0	563,248	13,045	576,293
Transactions with owners in their capacity as owners:					
Capital appropriations		73,820	0	0	73,820
Other contributions by owners		10,871	0	0	10,871
Transfer of net assets from other agencies		0	0	0	0
Distributions to owners		(46,303)	0	0	(46,303)
Total		38,388	0	0	38,388
Balance at 30 June 2023		3,233,967	624,162	106,167	3,964,296

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

Statement of Cash Flows
For the Year Ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		265,418	252,200
Capital appropriations		73,820	48,950
Holding account drawdowns		11,300	10,460
Non-retained revenue distributed to owner		(46,300)	(20,161)
Funds from other public sector entities		26,232	27,693
Royalties for Regions Fund		33,194	42,166
Net cash provided by State Government		363,664	361,308
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(206,651)	(186,061)
Supplies and services		(95,883)	(84,468)
Accommodation		(3,799)	(3,520)
Grants and subsidies		(44,774)	(37,207)
GST payments on purchases		(18,641)	(17,097)
Other payments		(27,566)	(28,848)
Finance costs		(551)	(361)
Receipts			
User charges and fees		41,437	32,483
Commonwealth grants		2,277	1,668
Interest received		2,166	415
GST receipts on sales		6,080	5,892
GST receipts from taxation authority		12,572	11,579
Other receipts		24,612	24,913
Net cash provided by/(used in) operating activities	7.3.2	(308,721)	(280,612)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(55,275)	(55,092)
Receipts			
Proceeds from sale of non-current assets		1,079	817
Net cash provided by/(used in) investing activities		(54,196)	(54,275)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal repayments of lease liabilities		(6,545)	(5,762)
Net cash provided by/(used in) financing activities		(6,545)	(5,762)
Net increase/(decrease) in cash and cash equivalents		(5,798)	20,659
Cash and cash equivalents at the beginning of the period		106,122	85,463
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.3	100,324	106,122

The Statement of cash flows should be read in conjunction with the accompanying notes.

Administered Schedules
Administered income and expenses by service

	Conserving Habitats, Species and Ecological Communities		Implementation of the Forest Management Plan		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
INCOME FROM ADMINISTERED ITEMS						
Income						
For transfer:						
Regulatory fees and other charges	90	94	0	0	90	94
Total administered income	90	94	0	0	90	94
Expenses						
Transfer payments ^(a)	90	94	0	0	90	94
Loss on valuation of biological assets ^(b)	0	0	4,205	40,039	4,205	40,039
Total administered expenses	90	94	4,205	40,039	4,295	40,133

(a) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account.

(b) Biological assets represents wild sandalwood.

Administered Schedules
Administered assets and liabilities

	2023	2022
	\$'000	\$'000
Current assets		
Biological assets:		
Sandalwood	1,935	1,429
Total administered current assets	<u>1,935</u>	<u>1,429</u>
Non-current assets		
Biological assets:		
Sandalwood	3,021	7,732
Total administered non-current assets	<u>3,021</u>	<u>7,732</u>
TOTAL ADMINISTERED ASSETS	<u><u>4,956</u></u>	<u><u>9,161</u></u>

Sandalwood assets refers to wild sandalwood that grows on Department land. The licensing for the harvest of sandalwood is managed by the Department with the annual harvest limit for wild sandalwood determined by the Sandalwood (Limitation of Removal) Sandalwood Order 2015.

Notes to the Financial Statements

1. Basis of preparation

The Department of Biodiversity, Conservation and Attractions is a WA Government entity controlled by the State of Western Australia, which is the ultimate parent. The Department is a not-for-profit entity (as profit is not its principal objective).

A description of the 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 Department on 14 September 2023.

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 (**the Instructions or TI**)
3. Australian Accounting Standards (**AAS**) including applicable interpretations
4. Where appropriate, those **AAS** paragraphs applicable for not-for-profit entities have been applied.

The *Financial Management Act 2006* and the Treasurer's Instructions (the Instructions) take precedence over AAS. Several AAS are modified by the Instructions 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. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

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.

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:

- (a) amount of GST incurred by the Department as a purchaser that 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
- (b) 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.

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

Administered items

The Department administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to the Department's services or objectives. It does not have discretion over how it utilises the transactions in pursuing its own objectives.

Transactions relating to the administered activities are not recognised as the Department's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered income and expenses', and 'Administered assets and liabilities'.

The accrual basis of accounting and applicable AASs have been adopted.

2. Department outputs

How the Department operates

This section includes information regarding the nature of funding the Department receives and how this funding is utilised to achieve the Department's objectives. This note also provides the distinction between controlled funding and administered funding:

	Notes
Department objectives	2.1
Schedule of Income and Expenses by Service	2.2
Schedule of Assets and Liability by Service	2.3

2.1 Department objectives

Mission

The Department works with the community to ensure that Western Australia's environment is valued, protected and conserved, for its intrinsic value, and for the appreciation and benefit of present and future generations.

Funding is predominantly provided by Parliamentary appropriations supplemented by fees received for the provision of services to the public. The financial statements encompass all funds through which the Department controls resources to carry on its functions.

Services

The Department provides the following services:

Service 1: Visitor Services and Public Programs Provided at Kings Park and Bold Park

The Department provides an annual grant to the Botanic Gardens and Parks Authority to provide visitor services and public programs to the community for this service.

Service 2: Visitor Services and Public Programs Provided at Rottnest Island

The Department provides an annual grant to the Rottnest Island Authority to provide visitor services and public programs to the community for this service.

Service 3: Visitor Services and Public Programs Provided at Perth Zoo

The Department provides an annual grant to the Zoological Parks Authority to provide visitor services and public programs to the community for this service.

Service 4: Visitor Services and Public Programs Provided in the Swan and Canning Riverpark

Provide facilities, experiences and programs to visitors to the Swan and Canning Riverpark for their enjoyment and appreciation of natural, cultural and heritage values and to strengthen community understanding and support for conservation of plants, animals and habitats.

Service 5: Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters

Provide facilities, experiences and programs to visitors to national parks and other lands and waters for their enjoyment and appreciation of natural, cultural and heritage values and to strengthen community understanding and support for conservation of plants and animals.

Service 6: Conserving Habitats, Species and Ecological Communities

Develop and implement programs for the conservation of biodiversity.

Service 7: Research and Conservation Partnerships

Work with the community, industry, traditional owners and other stakeholders to deliver research and conservation outcomes.

Service 8: Implementation of the Forest Management Plan

Manage State forests in accordance with the approved Forest Management Plan and provide services that support forest production activities.

Service 9: Prescribed Burning and Fire Management

Deliver prescribed burning and fire management to protect the community and enhance natural values.

Service 10: Bushfire Suppression

Suppress bushfires that threaten or occur on lands managed by the Department.

Consolidation:

Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority are separate legal entities governed by their respective boards appointed under *Botanic Gardens and Parks Authority Act 1998*, *Rottnest Island Authority Act 1987* and *Zoological Parks Authority Act 2001* respectively and consequently, their financial results are presented separately and not consolidated into these financial statements.

The financial statements of the Department of Biodiversity, Conservation and Attractions will include Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority only to the extent it has provided direct funding to each of the statutory authorities.

To facilitate interpretation of the financial reports of the Department of Biodiversity, Conservation and Attractions, funding provided to Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority are disclosed as Service 1 – “Visitor Services and Public

Programs Provided at Kings Park and Bold Park”, Service 2 – “Visitor Services and Public Programs Provided at Rottnest Island” and Service 3 – “Visitor Services and Public Programs Provided at Perth Zoo”. These disclosures do not represent the full and comprehensive financial results and financial position of Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority. For full disclosure of the financial results and financial position of Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority, refer to the annual report and financial statements of the individual statutory authority.

2.2 Schedule of income and expenses by service

For the year ended 30 June 2023

	Visitor Services and Public Programs Provided at Kings Park and Bold Park (a)		Visitor Services and Public Programs Provided at Rottnest Island (a)		Visitor Services and Public Programs Provided at Perth Zoo (a)		Visitor Services and Public Programs Provided in the Swan and Canning Riverpark		Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters		Conserving Habitats, Species and Ecological Communities		Research and Conservation Partnerships		Implementation of the Forest Management Plan		Prescribed Burning and Fire Management		Bushfire Suppression		Total	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES																						
Expenses																						
Employee benefits expense	0	0	0	0	0	0	7,436	7,418	73,537	60,150	51,691	44,481	10,477	9,903	14,644	12,712	35,248	34,415	16,892	18,925	209,925	188,004
Supplies and services	0	0	0	0	0	0	3,067	3,485	46,025	37,559	14,866	13,138	5,723	5,101	4,616	4,986	11,714	10,529	12,644	14,466	98,655	89,264
Depreciation expense	0	0	0	0	0	0	723	556	18,997	20,338	2,813	2,462	624	546	1,093	1,050	5,449	5,377	3,905	4,159	33,604	34,488
Accommodation expenses	0	0	0	0	0	0	158	123	1,785	1,549	970	914	164	212	108	109	377	364	237	249	3,799	3,520
Grants and subsidies	12,704	11,774	5,533	4,782	8,780	7,645	5,375	4,627	11,814	7,356	193	371	303	652	11	0	33	0	28	0	44,774	37,207
Loss on disposal of non-current assets	0	0	0	0	0	0	(11)	0	1,243	0	206	0	47	0	(19)	0	24	0	79	0	1,569	0
Other expenses	0	0	0	0	0	0	170	177	11,692	3,309	2,725	2,384	582	568	913	1,218	1,924	1,153	17,586	18,138	35,592	26,947
Finance costs	0	0	0	0	0	0	20	11	297	164	79	60	19	12	22	18	79	67	35	29	551	361
Total cost of services	12,704	11,774	5,533	4,782	8,780	7,645	16,938	16,397	165,390	130,425	73,543	63,810	17,939	16,994	21,388	20,093	54,848	51,905	51,406	55,966	428,469	379,791
Income																						
User charges and fees	0	0	0	0	0	0	332	(10)	34,153	29,011	1,545	1,094	1,595	1,266	662	533	742	778	6	473	39,035	33,145
Commonwealth grants	0	0	0	0	0	0	0	1	765	1,811	0	6	747	2,554	0	2	634	1,248	0	5	2,146	5,627
Other grants	0	0	0	0	0	0	1,139	127	973	1,856	233	230	9,485	8,770	1	104	16	0	0	0	11,847	11,087
Interest income	0	0	0	0	0	0	0	0	215	63	247	72	2,049	427	121	37	44	9	0	0	2,676	608
Other income	0	0	0	0	0	0	25	71	5,706	6,483	2,378	2,411	143	299	1,558	1,846	246	983	264	203	10,320	12,296
Gains/(loss) on disposal of non-current assets	0	0	0	0	0	0	0	(49)	0	5	0	7	0	(8)	0	33	0	147	0	195	0	330
Total income	0	0	0	0	0	0	1,496	140	41,812	39,229	4,403	3,820	14,019	13,308	2,342	2,555	1,682	3,165	270	876	66,024	63,093
Gains/(Loss) on revaluation of assets																						
Gain on revaluation of land	0	0	0	0	0	0	154	1,291	6,502	54,636	5,714	48,015	0	85,767	10,205	0	0	0	0	0	22,575	189,709
Loss on revaluation of land	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gain/(Loss) on revaluation of assets	0	0	0	0	0	0	154	1,291	6,502	54,636	5,714	48,015	0	85,767	10,205	0	0	0	0	0	22,575	189,709
NET COST OF SERVICES	12,704	11,774	5,533	4,782	8,780	7,645	15,288	14,966	117,076	36,560	63,426	11,975	3,920	(82,081)	8,841	17,538	53,166	48,740	51,136	55,090	339,870	126,989
Income from State Government																						
Service appropriation	12,704	11,774	5,533	4,782	8,780	7,645	11,549	12,771	89,038	86,058	64,833	55,581	0	0	15,900	13,305	45,367	45,336	46,180	48,985	299,884	286,237
Income from other public sector entities	0	0	0	0	0	0	3,490	3,310	4,279	3,795	3,756	3,617	4,379	3,526	3,104	3,443	2,100	2,787	4,796	5,583	25,904	26,061
Resources received	0	0	0	0	0	0	409	86	536	407	144	289	29	51	50	638	220	153	177	36	1,565	1,660
Royalties for Regions Fund	0	0	0	0	0	0	0	0	19,627	22,380	435	469	0	0	0	0	5,500	5,500	0	0	25,562	28,349
Total income from State Government	12,704	11,774	5,533	4,782	8,780	7,645	15,448	16,167	113,480	112,640	69,168	59,956	4,408	3,577	19,054	17,386	53,187	53,776	51,153	54,604	352,915	342,307
SURPLUS/(DEFICIT) for the period	0	0	0	0	0	0	160	1,201	(3,596)	76,080	5,742	47,981	488	85,658	10,213	(152)	21	5,036	17	(486)	13,045	215,318

The Schedule of Income and Expenses by Service should be read in conjunction with the accompanying notes.

(a) Note: The service includes transactions only to the extent that the Department has provided direct funding to the statutory authority. These disclosures do not represent the financial result and financial position of the Zoological Parks Authority, Botanic Gardens and Parks Authority and Rottnest Island Authority. For a full disclosure of the financial result and financial position of each statutory authority, refer to the annual report and financial statements of Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority respectively.

2.3 Schedule of assets and liabilities by service

As at 30 June 2023

	Visitor Services and Public Programs Provided at Kings Park and Bold Park (a)		Visitor Services and Public Programs Provided at Rottnest Island (a)		Visitor Services and Public Programs Provided at Perth Zoo (a)		Visitor Services and Public Programs Provided in the Swan and Canning Riverpark		Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters		Conserving Habitats, Species and Ecological Communities		Research and Conservation Partnerships		Implementation of the Forest Management Plan		Prescribed Burning and Fire Management		Bushfire Suppression		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
ASSETS																						
Current assets	0	0	0	0	0	0	1,708	1,735	35,101	42,978	9,169	9,692	71,777	71,573	2,984	4,346	3,098	2,636	2,739	4,880	126,576	137,840
Non-current assets	0	0	0	0	0	0	66,512	79,335	1,231,238	997,769	1,060,552	894,451	27,827	24,594	1,436,681	1,206,965	43,681	36,144	77,432	65,202	3,943,923	3,304,460
Total assets	0	0	0	0	0	0	68,220	81,070	1,266,339	1,040,747	1,069,721	904,143	99,604	96,167	1,439,665	1,211,311	46,779	38,780	80,171	70,082	4,070,499	3,442,300
LIABILITIES																						
Current liabilities	0	0	0	0	0	0	3,777	2,772	33,717	30,636	18,877	19,250	3,085	3,220	5,997	5,393	10,208	9,543	4,483	1,028	80,144	71,842
Non-current liabilities	0	0	0	0	0	0	1,143	1,012	10,260	7,621	5,829	6,215	1,135	1,026	1,482	1,493	3,858	3,138	2,352	338	26,059	20,843
Total liabilities	0	0	0	0	0	0	4,920	3,784	43,977	38,257	24,706	25,465	4,220	4,246	7,479	6,886	14,066	12,681	6,835	1,366	106,203	92,685
NET ASSETS	0	0	0	0	0	0	63,300	77,286	1,222,362	1,002,490	1,045,015	878,678	95,384	91,921	1,432,186	1,204,425	32,713	26,099	73,336	68,716	3,964,296	3,349,615

The Schedule of Assets and Liabilities by Service should be read in conjunction with the accompanying notes.

(a) Note: The service includes transactions only to the extent that the Department has provided direct funding to the statutory authority. These disclosures do not represent the financial result and financial position of the Zoological Parks Authority, Botanic Gardens and Parks Authority and Rottnest Island Authority. For a full disclosure of the financial results and financial position of each statutory authority, refer to the annual report and financial statements of Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority respectively.

3. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Department'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 Department in achieving its objectives and the relevant notes are:

	Notes
Employee benefits expense	3.1(a)
Employee related provisions	3.1(b)
Grants and subsidies	3.2
Other expenses	3.3

3.1a) Employee benefits expense

	2023	2022
	(\$000)	(\$000)
Employee benefits	190,600	171,006
Termination benefits	537	524
Superannuation – defined contribution plans	18,788	16,474
Total employee benefits expense	209,925	188,004
Add: AASB 16 non-monetary benefits (not included in employee benefits expense)	2,376	1,779
Less: Employee contributions (per the statement of comprehensive income)	(1,915)	(1,771)
Net employee benefits	210,386	188,012

Employee benefits: Includes wages, salaries and social contributions, paid annual leave entitlements and paid sick leave, profit-sharing and bonuses; and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits: Payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Department is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Superannuation: The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, other GESB schemes or other superannuation funds.

AASB 16 non-monetary benefits: Non-monetary employee benefits predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 which are excluded from the employee benefits expense.

Employee contributions: Contributions made to the Department by employees towards employee benefits that have been provided by the Department. This includes both AASB 16 and non-AASB 16 employee contributions.

3.1b) Employee related provisions

	2023 (\$000)	2022 (\$000)
Current		
<u>Employee benefits provisions</u>		
Annual leave	19,966	18,853
Long service leave	21,052	20,438
	41,018	39,291
 <u>Other provisions</u>		
Employment on-costs	470	448
Total current employee related provisions	41,488	39,739
 Non-current		
<u>Employee benefits provisions</u>		
Long service leave	7,992	7,546
 <u>Other provisions</u>		
Employment on-costs	93	88
Total non-current employee related provisions	8,085	7,634
 Total employee related provisions	49,573	47,373

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

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

	2023 (\$000)	2022 (\$000)
Within 12 months of the end of the reporting period	12,896	12,169
More than 12 months after the end of the reporting period	7,070	6,684
	19,966	18,853

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

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Department has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2023 (\$000)	2022 (\$000)
Within 12 months of the end of the reporting period	7,848	7,925
More than 12 months after the reporting period	21,196	20,059
	29,044	27,984

The provision for long service leave is calculated at present value as the Department 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 and 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: The 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 3.3 (apart from the unwinding of the discount (finance cost)) and are not included as part of the Department's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2023	2022
	(\$000)	(\$000)
<u>Employment on-costs provision</u>		
Carrying amount at start of period	536	524
Additional/(reversals of) provisions recognised	220	214
Payments/other sacrifices of economic benefits	(199)	(168)
Unwinding of the discount	6	(34)
Carrying amount at end of period	563	536

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 Department's long service leave provision. These include:

- Expected future salary rates;
- Discount rates;
- Employee retention rates; and
- Expected future payments.

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

3.2 Grants and subsidies

	2023	2022
	(\$000)	(\$000)
<u>Recurrent</u>		
State Government ^(a)	28,504	25,303
Private organisations	5,554	4,004
Royalties for Regions Fund – Aboriginal Ranger Program	8,871	5,185
Local Government	1,845	2,213
Federal Government	0	502
Total grants and subsidies	44,774	37,207

(a) State Government entities with significant total grants provided by the Department:

Botanic Gardens and Parks Authority	12,704	11,789
Zoological Parks Authority	9,030	7,645
Rottnest Island Authority	5,533	4,801
Department of Water and Environmental Regulation	178	352
Burswood Park Board	758	500
Department of Justice	225	0
Western Australian Museum	0	150
Department of Primary Industries and Regional Development	74	0

Transactions in which the Department provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant expenses'. Grants can either be operating or capital in nature.

Grants can be paid as general purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

Grants and other transfers to third parties (other than contribution to owners) are recognised as an expense at fair value in the reporting period in which they are paid or payable. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals and other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

3.3 Other expenses

Supplies and services

Communications	3,634	3,095
Consultants and contractors	9,667	8,722
Services and contracts	46,618	40,177
Materials	21,676	20,990
Repairs and maintenance	5,644	5,166
Travel	6,407	5,647
Staff costs (including uniforms & protective clothing)	5,002	5,362
Other	7	105
Total supplies and services expenses	98,655	89,264

Accommodation expenses

Lease rentals	1,518	1,368
Electricity, power and water	2,281	2,152
Total accommodation expenses	3,799	3,520

	2023	2022
	(\$000)	(\$000)
Other expenses		
Employment on-costs	1,930	1,428
Light fleet management costs	5,106	4,519
Other lease, rental and hire expenses	20,137	20,068
Software maintenance	828	932
Financial Liability recognition	7,584	0
Other	7	0
Total other expenses	35,592	26,947
Total other expenditure	138,046	119,731

Supplies and services: Recognised as an expense in the reporting period in which they are incurred.

During the year the Department's transactions with government related entities on supplies and services amount to \$14.90 million (2022: \$11.36 million).

Accommodation expenses: Short-term and low-value leases are recognised on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset. Accommodation expense includes Government Office Accommodation that falls outside the scope of AASB 16 *Leases*. Office lease expenses, organised through the Department of Finance, are expensed as incurred as Memorandum of Understanding Agreements between the department and the Department of Finance contain significant substitution rights.

During the year the Department's transactions with government related entities on accommodation amount to \$2.13 million (2022: \$2.12 million).

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

Employee on-costs: Includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 3.1(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.

Light fleet management costs: Maintenance and running costs for the leased light vehicle fleet.

Lease rentals and other lease, rental and hire expenses include:

- i) Short-term leases with a lease term of 12 months or less;
- ii) Low-value leases with an underlying value of \$5,000 or less; and
- iii) Variable lease payments, recognised in the period in which the event or condition that triggers those payments occurs.

This excludes leases with another wholly-owned public sector entity lessor agency. Refer to note 5.2 right of use assets.

During the year the Department's transactions with government related entities on other expenses amount to \$5.42 million (2022: \$4.15 million).

The Department holds short-term and low-value aircraft, plant and equipment and other leases. Payments are recognised on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset.

Software maintenance: Software licence assurance, upgrade and support costs incurred by the Department.

Financial Liability recognition: Recognition of monetary obligation to external parties as part of contractual agreements. The monetary obligations are related to indigenous land use agreements. Recognised as an expense in the reporting period the obligation is established and measured at fair value upon recognition, being the discounted present value of future cash flows. Interest expense on unwinding of financial liability is presented at 7.2.

4. Our funding sources

How we obtain our funding

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

	<u>Notes</u>	
Income from State Government		4.1
User charges and fees		4.2
Other income		4.3
Commonwealth grants		4.4
Other grants		4.5
Gains		4.6
	2023	2022
	(\$000)	(\$000)
4.1 Income from State Government		
Appropriation received during the period:		
Service appropriation	299,884	286,237
	299,884	286,237
Resources received from other public sector entities during the period:		
Services received free of charge	1,565	1,660
Total resources received	1,565	1,660
Income received from other public sector entities during the period:		
Recurrent grants	8,062	9,664
Capital grants	2,685	991
Fees	15,157	15,406
Total income from other public sector entities	25,904	26,061
Royalties for Regions Fund:		
Regional Community Services Account	25,562	28,349
Total income from State Government	352,915	342,307

Service appropriation: Recognised as income at the fair value of consideration received in the period in which the Department gains control of the appropriated funds. The Department gains control of appropriated funds at the time those funds are deposited in the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

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

Income from other public sector entities: Recognised as income when the Department has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the Department is entitled to the funds.

Recurrent grants: Revenue from grant contracts that contain sufficiently specific performance obligations are recognised over time or at a point in time when performance obligations are satisfied in line with AASB 15 *Contracts with Customers*. Where revenue is recognised over time revenue will be recognised in accordance with costs expended on the grant. Revenue and costs are allocated to specific purpose accounts that track the account balance of grants.

Where grant contracts do not contain sufficiently specific performance obligations revenue is recognised when the Department is entitled to funding under AASB 1058.

Contributions of services are only recognised when a fair value can be reliably determined and the services would have been purchased if not donated.

Capital grants: Income from grants to acquire/construct a recognisable asset to be controlled by the Department are recognised at the fair value of the consideration received to the extent the obligations for asset acquisition or construction specified in the grant are satisfied. Unfulfilled obligations are carried as unearned revenue. Capital grants for land purchases are recognised at a point in time when the land is purchased. For assets acquired or constructed over time income is recognised in line with the capitalisation of costs. See note 6.6b) for the Department's non-financial asset construction and acquisition liability.

Fees: Revenue is recognised in accordance with the satisfaction of performance obligations in accordance with the specific contract for service. Depending on the contract fees are recognised at a point in time or over time with reference to the stage of completion of the transaction.

Regional Community Services Account: A sub-fund within the over-arching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when the Department receives the funds. The Department has assessed Royalties for Regions agreements and concludes that they are not within the scope of AASB 15 as they do not meet the 'sufficiently specific' criterion.

**Summary of consolidated account appropriations
For the year ended 30 June
2023**

	2023 Budget	2023 Supple- mentary Funding	2023 Revised Budget	2023 Department Actual	2023 Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Delivery of Services</u>					
Item 84 Net amount appropriated to deliver services	270,668	1,605	272,273	272,272	(1)
Amount Authorised by Other Statutes					
-Salaries and Allowances Act 1975	595	0	595	595	(1)
Total appropriations provided to deliver services	271,263	1,604	272,868	272,867	(1)
<u>Capital</u>					
Item 146 Capital appropriations	43,715	0	43,715	26,437	(17,278)
Grand Total	314,978	1,604	316,583	299,304	(17,279)

Service appropriation at 4.1 displays the service appropriation for the department itself and the cash appropriation for Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority. The Department Actual amount displayed in the summary of consolidated account appropriations is the amount for the department itself with the Statutory Authorities excluded.

	2023 (\$000)	2022 (\$000)
4.2 User charges and fees		
User charges	31,918	26,567
Fees	7,117	6,578
	39,035	33,145
4.2a) User charges		
Entry fees	10,480	8,319
Camping	7,856	8,038
Park passes	3,854	3,197
Merchandise	3,563	2,488
Leases	3,071	2,429
Other	3,094	2,096
	31,918	26,567

Revenue is recognised in line with the transfer of promised goods or services to customers in an amount that reflects the consideration to which the Department expects to be entitled in exchange for goods or services. Revenue is recorded and recognised in the accounting period in which the relevant performance obligations have been satisfied.

Revenue is recognised for the major business activities as follows:

Entry fees: Admission charges for national parks and attractions. Revenue is recognised at a point in time.

Camping: Hire fees for camp sites in national parks. Revenue is recognised over time with unearned revenue adjusted at year-end.

Park passes: Park passes sold by the Department entitle customers to entry to national parks over a designated time. Revenue is recognised over time with unearned revenue adjusted at year-end.

Merchandise: Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership transfer to the purchaser and can be measured reliably.

Leases: Lease income from rental of land or facilities is recognised over the period of use under AASB 16 *Leases*.

Other: Other User Charges includes T class licence revenue and E class licence revenue. T class licences represent fees to conduct commercial operations within parks managed under the *Conservation and Land Management Act 1984*. The licences are considered low-value and the fees are recognised at a point in time. E class licence revenue are issued to commercial providers to operate in national park and are variable. E class licence revenue is recognised over time.

Fees: Revenue is recognised in accordance with the satisfaction of performance obligations in accordance with the specific contract for service. Depending on the contract fees are recognised at a point in time or over time with reference to the stage of completion of the transaction.

	2023	2022
	(\$000)	(\$000)
4.2b) User charges by location/business unit		
Goldfields	13	16
Kimberley	3,108	2,346
Midwest	5,887	4,712
Parks and Visitor Services ^(a)	1,441	1,113
Pilbara	6,455	5,768
South Coast	2,738	2,630
South West	2,043	1,962
Swan	6,003	5,148
Warren	4,105	2,727
Wheatbelt	125	145
	31,918	26,567

(a) Parks and Visitor Services is a division which is primarily centrally located and operating from Kensington, WA.

4.2c) Fees by sector

Private organisations	6,550	6,229
Federal Government	82	84
Local Government	485	265
	7,117	6,578

4.3 Other income

Mining compensation	3,798	4,352
Insurance refunds ^(a)	927	2,627
Forest and beach shack leases	1,221	1,330
Other	1,006	856
Communication sites	869	698
Workers compensation payroll recoup ^(a)	977	1,101
Publications	277	248
Apiary sites	381	322
Diesel fuel rebate	475	401
Sale of minor assets	45	72
Assets found during the period:		
-Buildings	0	0
-Infrastructure & Plant & Equip	344	289
	10,320	12,296

(a) Recoup of damage, repair costs and workers compensation from the Insurance Commission and Riskcover fund.

Mining compensation: Compensation for land cleared to conduct mining activities on Department land. Revenue is variable consideration under AASB 16 *Leases*. Compensation provided to the Department is based on the expected hectares of land to be cleared with adjustment for actual land cleared. Revenue is recognised on a systematic basis with revenue received in advance held in unearned revenue.

Forest and beach shack leases, communication sites and apiary sites: Lease income from the rental of accommodation, telecommunication towers and land sites are recognised over a period of time on a systematic basis.

	2023 (\$000)	2022 (\$000)
4.4 Commonwealth grants		
Recurrent	777	1,260
Capital	735	3,124
Carbon Credits	634	1,243
	2,146	5,627

Revenue recognition policies for Commonwealth grants is consistent with the policies stated at note 4.1d) for income from other public sector entities.

The department receives Australian Carbon Credit Units (ACCUs) from the Clean Energy Regulator (CER) based on the calculated carbon abated from its carbon farming operation. The credits are recognised at the average ACCU contract price per government auction and held as inventory.

4.5 Other grants

Capital	252	2,212
Recurrent	11,595	8,875
	11,847	11,087

The Department received revenue from a range of private and state granting (note 4.1) entities in 2023. Revenue recognition policies for other grants is consistent with the policies stated at note 4.1 for income from other public sector entities.

4.6 Gains on disposal of non-current assets

<u>Net proceeds from disposal of non-current assets</u>		
Plant, equipment and vehicles	1,079	816
Buildings	0	1
Trade-in	0	0
<u>Carrying amount of non-current assets disposed</u>		
Plant, equipment and vehicles	(2,617)	(395)
Buildings	(78)	(86)
<u>Retirement of lease assets and liabilities</u>		
Net gain/(loss) on retirement of lease asset and liabilities	47	(6)
Net gain/(loss)	(1,569)	330

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

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised as profit or loss in the statement of comprehensive income (from the proceeds of sale).

5. Key assets

This section includes information regarding the key assets the Department 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
Infrastructure, property, plant and equipment	5.1
Right-of-use assets	5.2
Depreciation and impairment	5.2

5.1(a) Infrastructure, property, plant and equipment

Year ended 30 June 2022	Land (\$000)	Buildings (\$000)	Assets under construction (\$000)	Plant, equipment (\$000)	Vehicles (\$000)	Infrastructure (\$000)	Works of art (\$000)	Total (\$000)
1 July 2021								
Gross carrying amount	2,477,083	112,238	54,051	177,852	47,771	115,801	662	2,985,458
Accumulated depreciation	0	0	0	(100,895)	(25,792)	(60,571)	0	(187,258)
Accumulated impairment loss	0	0	0	0	0	0	0	0
Carrying amount at start of period	2,477,083	112,238	54,051	76,957	21,979	55,230	662	2,798,200
Additions	1,967	1,368	42,819	3,705	3,551	2,125	0	55,535
Transfers(a)	0	2,975	(17,530)	9,064	1,540	3,508	0	(443)
Transfers between categories	0	0	0	0	0	0	0	0
Assets not previously identified	0	0	0	289	0	0	0	289
Assets classified as held for sale	0	0	0	13	0	0	0	13
Other disposals	0	(86)	0	(275)	(120)	0	0	(481)
Revaluation increments/(decrements)(c)	189,709	18,545	0	0	0	0	0	208,254
Impairment losses(b)	0	0	0	0	0	0	0	0
Depreciation	0	(7,510)	0	(10,335)	(4,619)	(6,291)	0	(28,755)
Carrying amount at 30 June 2022	2,668,759	127,530	79,340	79,418	22,331	54,572	662	3,032,612

- (a) The Department of Planning, Lands and Heritage (DPLH) is the only Department with the power to sell Crown land. The land is transferred to DPLH for sale and the Department accounts for the transfer as a distribution to owner.
- (b) Impairment losses are recognised in the Statement of Comprehensive Income. Where an asset measured at cost is written-down to recoverable amount, an impairment loss is recognised as profit or loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income.
- (c) Information on fair value measurements is provided in Note 8.3.

5.1(a) Infrastructure, property, plant and equipment (cont.)

Year ended 30 June 2023	Land (\$000)	Buildings (\$000)	Assets under construction (\$000)	Plant, equipment (\$000)	Vehicles (\$000)	Infrastructure (\$000)	Works of art (\$000)	Total (\$000)
1 July 2022								
Gross carrying amount	2,668,759	127,530	79,340	186,949	51,056	121,434	662	3,235,730
Accumulated depreciation	0	0	0	(107,531)	(28,725)	(66,862)	0	(203,118)
Accumulated impairment loss	0	0	0	0	0	0	0	0
Carrying amount at start of period	2,668,759	127,530	79,340	79,418	22,331	54,572	662	3,032,612
Additions	4,752	1,815	33,988	10,545	3,955	1,832	0	56,887
Transfers(a)	3,239	5,016	(42,903)	20,952	2,449	13,878	0	2,631
Transfers between categories	0	0	0	(4,608)	0	4,608	0	0
Assets not previously identified	0	192	0	110	21	21	0	344
Assets classified as held for sale	0	0	0	(11)	27	0	0	16
Other disposals	0	(78)	0	(1,170)	(403)	(1,044)	0	(2,695)
Revaluation increments/(decrements)(c)	574,949	10,874	0	0	0	0	0	585,823
Impairment losses(b)	0	0	0	0	0	0	0	0
Depreciation	0	(7,054)	0	(9,466)	(5,136)	(5,406)	0	(27,062)
Carrying amount at 30 June 2023	3,251,699	138,295	70,425	95,770	23,244	68,461	662	3,648,556
Gross carrying amount	3,251,699	138,295	70,425	210,871	54,738	139,140	662	3,865,830
Accumulated depreciation	0	0	0	(115,101)	(31,494)	(70,679)	0	(217,274)
Accumulated Impairment loss	0	0	0	0	0	0	0	0

(a) The Department received \$3.24 million assets in 2022-23 and nil million of assets in 2021-22 from other agencies which has been accounted as contributed equity. The Department of Planning, Lands and Heritage (DPLH) is the only Department with the power to sell Crown land. The Land is transferred to DPLH for sale and the Department accounts for the transfer as a distribution to owner.

(b) Recognised in the Statement of Comprehensive Income. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit and loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income.

(c) Information on fair value measurement is provided in Note 8.3.

Initial recognition

Items of infrastructure, property, plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of infrastructure, property, plant and equipment and infrastructure costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income.

Asset transferred as part of a machinery of government change are transferred at their fair value.

Subsequent measurement

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of:

- land; and
- buildings.

Land is carried at fair value.

Buildings are carried at fair value less accumulated depreciation and accumulated impairment losses.

All other infrastructure, property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Land and buildings were revalued as at 1 July 2022 by Landgate. The valuations were performed during the year ended 30 June 2023 and recognised at 30 June 2023. In undertaking the revaluation, fair value was determined by reference to market values for land: \$276,284,550 (2022: \$222,926,250) and buildings: \$3,039,700 (2022: \$2,771,500). For the remaining balance, fair value of buildings was determined on the basis of current replacement cost and fair value of land was determined on the basis of comparison with market evidence for land with low level utility (high restricted use land).

Gain on revaluation of assets: A revaluation increment of \$22.58 million was recognised at 30 June 2023 (2022: \$189.71 million increment recognised). The revaluation increment was recorded in the Statement of Comprehensive Income as a gain on revaluation of land as the Department has previously recognised, in total, \$357.82 million in losses on revaluation of land in the Statement of Comprehensive Income. The Department holds a significant amount of land parcels that are spread across the state and conditions were favourable resulting in an increased value in land holdings.

Revaluation model:

1. Fair value where market-based evidence is available:

The fair value of land and buildings is determined on the basis of current market values determined by reference to recent market transactions. When buildings are revalued by reference to recent market transactions the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

2. Fair value in the absence of market-based evidence:

Buildings are specialised or, where land is restricted: Fair value of land and buildings is determined on the basis of existing use.

Existing use buildings: Fair value is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost. Where the fair value of buildings is determined on the current replacement cost basis, the

accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Restricted use land: Fair value is determined by comparison with market evidence for land with similar approximate utility (high restricted use land) or market value of comparable unrestricted land (low restricted use land).

The most significant assumptions and adjustments in estimating fair value are made in assessing whether to apply the existing use basis to asset in determining estimated economic life. Professional judgment by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

Non-current assets classified as held for sale

Non-current assets (or disposal groups) held for sale are recognised at the lower of carrying amount or fair value less costs to sell and are disclosed separately from other assets in the Statement of Financial Position. Assets classified as held for sale are not depreciated or amortised.

Most Crown land holdings are vested in Conservation and Parks Commission by the Government. Crown land holdings vested in the Conservation and Parks Commission are included as assets of the Department as they are under the operational control of the Department. The Department of Planning, Lands and Heritage (DPLH) is the only Department with the power to sell Crown land. The Conservation and Parks Commission transfers Crown land and any attaching buildings to DPLH when the land becomes available for sale.

	2023	2022
	(\$000)	(\$000)
5.1.1 Depreciation and impairment		
<u>Property, plant and equipment</u>		
Plant, equipment	9,466	10,335
Vehicles	5,136	4,619
Buildings	7,054	7,510
Infrastructure	5,406	6,291
Total depreciation for the period	27,062	28,755

As at 30 June 2023, there were no indications of impairment to property, plant and equipment or infrastructure.

All surplus assets at 30 June 2023 have either been classified as assets held for sale or have been written-off.

Useful lives

All infrastructure, property, 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. The exceptions to this rule include items under operating leases, assets held for sale, land and investment properties.

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: years
Buildings	18-20
Plant and equipment, office equipment, furniture, communication, fire protection equipment, aircraft, vessels and computer equipment	4-20
Vehicles	5-14
Infrastructure and recreation and tourism facilities	10-33

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

Land and works of art, which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Impairment

Non-financial assets, including items of property, 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.

As the department is a not-for-profit entity, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

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

5.2 Right-of-use assets

Year ended 30 June 2022	Land (\$000)	Buildings (\$000)	Accommodation ^(b) (\$000)	Plant, equipment (\$000)	Vehicles ^(a) (\$000)	Total (\$000)
At 1 July 2021						
Gross carrying amount	15	268	2,941	1,510	14,869	19,603
Accumulated depreciation	(2)	(69)	(1,267)	(123)	(6,382)	(7,843)
Carrying amount at start of period	13	199	1,674	1,387	8,487	11,760
Additions	9	4	2,390	106	3,504	6,013
Disposals	0	0	0	0	(45)	(45)
Depreciation	(2)	(47)	(1,664)	(313)	(3,707)	(5,733)
Carrying amount at 30 June 2022	20	156	2,400	1,180	8,239	11,995
Gross carrying amount	24	272	4,171	1,604	17,345	23,416
Accumulated depreciation	(4)	(116)	(1,771)	(424)	(9,106)	(11,421)

(a) Right of use assets represent leases with State Fleet.

(b) In 2022 \$1.22 million (carrying amount) right of use assets from Department of Communities.

5.2 Right-of-use assets (cont.)

Year ended 30 June 2023	Land (\$000)	Buildings (\$000)	Accommodation ^(b) (\$000)	Plant, equipment (\$000)	Vehicles ^(a) (\$000)	Total (\$000)
At 1 July 2022						
Gross carrying amount	24	272	4,171	1,604	17,345	23,416
Accumulated depreciation	(4)	(116)	(1,771)	(424)	(9,106)	(11,421)
Carrying amount at start of period	20	156	2,400	1,180	8,239	11,995
Additions	1	40	3,410	111	4,362	7,924
Disposals	0	0	(504)	0	(23)	(527)
Depreciation	(2)	(82)	(2,221)	(348)	(3,889)	(6,542)
Carrying amount at 30 June 2023	19	114	3,085	943	8,689	12,850
Gross carrying amount	25	312	5,628	1,697	19,996	27,658
Accumulated depreciation	(6)	(198)	(2,543)	(754)	(11,307)	(14,808)

(a) Right of use assets represent leases with State Fleet.

(b) In 2023 \$1.28 million (carrying amount) right of use assets from Department of Communities.

Initial recognition

At the commencement date of the lease, the Department recognises right-of-use assets are measured at cost comprising of:

- The amount of initial measurement of lease liability;
- Any lease payments made at or before the commencement date less any lease incentives received;
- Any initial direct costs; and
- Restoration costs, including dismantling and removing the underlying asset.

This includes all leased assets other than investment property ROU assets, which are measured in accordance with AASB 140 *Investment Property*.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 7.1 *Lease liabilities*.

The Department has elected not to recognise right-of-use assets and lease liabilities for 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). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

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. The policy in connection with testing for impairment is outlined in note 5.1.1.

The following amounts relating to leases have been recognised in the statement of comprehensive income:

	2023	2022
	(\$000)	(\$000)
5.2.1 Lease disclosures		
Depreciation expenses of right-of-use assets	6,542	5,733
Interest expense	493	361
Short-term leases (included in other expenditure and employee benefits expenditure) ^(b)	22,864	22,638
Low-value leases (included in other expenditure)	56	28
Income from subleasing right-of-use assets	(1,046)	(842)
Total amount recognised in the statement of comprehensive income (net)	28,909	27,918
Total lease cash outflow ^(a)	35,948	28,308

(a) Total lease cash outflow includes short-term leases, low-value leases and leases that meet the AASB 16 *Leases* criteria.

(b) Low-value leases included in employee benefits expenditure relates to periodic Government Regional Officer Housing accommodation utilised by Department staff. \$17.49 million (2022: \$17.37 million) in short-term leases relate to aircraft hire and aircraft standby charges.

As at 30 June 2023 there were no indications of impairment to right-of-use assets.

The Department's leasing activities and how these are accounted for:

The Department has leases for vehicles, office and residential accommodation.

The Department has also entered into a Memorandum of Understanding Agreements (MOU) with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

The Department recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 7.1.

6. Other assets and liabilities

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

	Notes	
Inventories		6.1
Receivables		6.2
Amounts receivable for services		6.3
Other assets		6.4
Payables		6.5
Other liabilities		6.6
6.1 Inventories	2023	2022
	(\$000)	(\$000)
Inventories held for resale:		
Souvenirs	489	570
Inventories held for distribution:		
Publications	383	517
Carbon Credits	1,871	1,243
Total inventories at end of period	2,743	2,330

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate for each particular class of inventory, with the majority being measured on a first in first out basis.

Publications held for distribution are measured at cost.

Carbon credits are internally generated from carbon farming projects, registered with the Clean Energy Regulator and valued at the average Australian Carbon Credit Unit auction price, in the absence of any committed contractual arrangement. Carbon credits are restated at net realisable value at the end of each reporting period if the average price drops below the recognition price. In the event the credits are sold cost of goods sold is recognised on a first in first out basis.

6.2 Receivables

Current

	2023	2022
	(\$000)	(\$000)
Trade receivables	8,453	10,923
Allowance for impairment of receivables	(211)	(278)
GST receivable	2,214	2,224
Accrued revenue	3,604	4,346
Total current receivables	14,060	17,215
<u>Non-current</u>		
Accrued revenue	100	1,327
Total non-current receivables	100	1,327
Total receivables at end of period	14,160	18,542

Trade receivables are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value. The Agency holds the receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

The Agency recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit or loss. The ECLs based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when the Agency has no reasonable expectations of recovering the contractual cash flows.

For trade receivables, the Department recognises an allowance for expected credit losses (ECLs) measured at the lifetime expected credit losses at each reporting date. The Department has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Accrued revenue current and non-current includes financial assets linked to capital grant liabilities disclosed in other current liabilities at note 6.6b).

As at 30 June 2023 receivables from other government related entities amounted to \$4.17 million (2022: \$4.77 million).

6.2.1 Movement in the allowance for impairment of trade receivables

Reconciliation of changes in the allowance for impairment of trade receivables:

Opening balance	278	177
Expected credit losses expense	0	104
Expected credit losses adjustment	(60)	0
Amounts written off during the period	(7)	(3)
Allowance for impairment at end of period	211	278

The maximum exposure to credit risk at the end of the reporting period for trade receivables is the carrying amount of the asset inclusive of any allowance for impairment as shown in the table at Note 8.1(c) 'Financial instruments disclosures'.

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

	2023	2022
	(\$000)	(\$000)
6.3 Amounts receivable for services (Holding Account)		
Current	11,300	11,300
Non-current	278,133	254,967
Total amounts receivable for services at end of period	289,433	266,267

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 or payment of leave liability.

The amounts receivable for services are financial assets at amortised cost, and are not considered impaired (i.e. there is no expected credit loss of the holding accounts).

6.4 Other assets

Current

Prepayments	2,406	4,388
Total current	2,406	4,388

Prepayments represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

6.5 Payables

Current

Trade payables	10,203	8,583
Accrued expenses	2,896	1,985
Accrued salaries	3,881	2,891
Accrued superannuation	399	314
Parental payment	97	91
Total current	17,476	13,864

Payables are recognised at the amounts payable when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 15-20 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 Department considers the carrying amount of accrued salaries to be equivalent to its fair value.

6.6 Other liabilities

Current

Unearned revenue	6.6a)	11,866	9,779
Capital grant liabilities	6.6b)	3,462	3,722
Financial liability	6.6c)	587	0
Total current		15,915	13,501

Non-current

Unearned revenue	6.6a)	5,169	5,540
Capital grant liabilities	6.6b)	443	443
Financial liability	6.6c)	4,857	0
Total non-current		10,469	5,983
Total other liabilities at end of period		26,384	19,484

	2023	2022
	(\$000)	(\$000)
6.6a) Unearned revenue		
Opening balance	15,319	15,187
Additions	13,352	12,554
Income recognised during the current financial year	(11,636)	(12,422)
Unearned revenue at end of period	17,035	15,319

Unearned revenue includes performance obligations that are yet to be satisfied as at the end of the reporting period under AASB 15 *Contracts with Customers*. For the Department this includes grant or funding agreements that are non-capital in nature which feature performance obligations that impact the recognition and timing of revenue. Unearned revenue also includes mining compensation for land cleared as variable consideration under AASB 16 *Leases*.

6.6b) Capital grant liabilities

Opening balance	4,165	9,389
Additions	800	383
Income recognised during the current financial year ^(a)	(1,060)	(5,607)
Capital grant liabilities at end of period	3,905	4,165

(a) Income is disclosed as part of capital grants at note 4.1, 4.4 and 4.5.

Capital grant liabilities represent the Department's obligation to acquire or construct non-financial assets that are transferred to the Department through grant or funding agreements. The obligation is satisfied as the asset is constructed or as it is purchased, depending on the asset type. For assets constructed over a period of time income is recognised and the obligation is reduced in line with the capitalisation of costs assigned to the specific job for the grant agreement. Job codes have been historically setup by the Department for specific purpose accounts and utilised to track costs and income. Obligations satisfied at a point in time, for the Department, typically relate to land purchases and it is assumed there is no remaining obligation after purchase.

6.6c) Financial Liabilities

Opening balance	0	0
Additions	7,584	0
Interest	58	0
Payments	(2,198)	0
Financial liabilities at end of period	5,444	0

Financial liabilities represents the department's obligation to make monetary payments to an external party. They are related to indigenous land use agreements. The liability is recognised at fair value at initial recognition, being the discounted present value of future cash flow. Subsequently, the financial liability is classified and measured at amortised cost.

7. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Department.

	Notes
Lease liabilities	7.1
Finance costs	7.2
Cash and cash equivalents	7.3
Reconciliation of cash	7.3.1
Reconciliation of operating activities	7.3.2
Commitments	7.4
Capital commitments	7.4.1

7.1 Lease liabilities

	2023	2022
	(\$000)	(\$000)
Current	5,265	4,738
Non-current	7,505	7,226
	12,770	11,964

Initial measurement

At the commencement date of the lease, the entity 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. If that rate cannot be readily determined, the Department uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Department as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the Department exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on 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.

Periods covered by extension or termination options are only included in the lease term by the Department if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales are recognised by the Department in profit or loss in the period in which the condition that triggers those payment occurs.

When a lease contract contains a lease component and a non-lease component, and if the non-lease component is material, the Department accounts for the amount of the non-lease component separately, where practicable, from the lease amount by applying other applicable Standards. Immaterial non-lease component(s) may be included in the lease amount, and accounted for as a single lease, by asset class.

This section should be read in conjunction with note 5.2.

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.

The Department's leasing activities

The Department's light vehicle fleet is leased through the Department of Finance and represents a liability of \$8.80 million in 2023 (2022: \$8.31 million). Accommodation for regional staff is leased through a mixture of private realtors and Government Regional Officer Housing (GROH) properties leased from private real estate agencies. Accommodation leased through GROH represented a liability of \$1.30 million in 2023 (2022: \$1.22 million). Leases are also arranged for office space, computer equipment and other plant and equipment.

Short-term and low-value leases

Payments associated with short-term and low-value leases are recognised as an expense in the statement of comprehensive income. Short-term leases are leases with a lease term of 12 months or less. Low-value assets are assets that are individually valued less than \$5,000 at cost. This excludes leases with another wholly-owned public sector entity lessor agency. These expenses are included within note 3.3 Other Expenditure.

Potential future cash outflow exposure for leases

The Department's material lease liabilities are with the Department of Finance for light fleet vehicles. The potential exposure for future cash outflows for extension options and termination options not taken into account for lease liabilities is minimal.

Leases with below market terms and conditions

The Department has elected to measure leases at below market terms and conditions at cost. Qualitative information is provided for the Department peppercorn leases as the leases individually do not meet the material threshold for disclosure.

Below Market Leases – Land

The Department has a below market lease for land as part of a joint management arrangement.

Below Market Leases – Airport Hangars

The Department has several below market leases for land and premises for aircraft and operations typically used for firefighting.

	2023	2022
	(\$000)	(\$000)
7.2 Finance costs		
Financial liability interest expense	58	0
Lease interest expense	493	361
Finance costs expensed	551	361
‘Finance cost’ includes the interest component of lease liability repayments and the increase in financial liabilities due to the unwinding of discounts to reflect the passage of time.		
7.3 Cash and cash equivalents		
7.3.1 Reconciliation of cash		
<i>Current</i>		
Cash and cash equivalents	12,371	9,510
Restricted cash and cash equivalents		
– Cash amounts in Special Purpose account ^(a)	83,669	93,053
	96,040	102,563
<i>Non-Current</i>		
Restricted cash and cash equivalents		
– Accrued salaries suspense account ^(b)	4,284	3,559
	4,284	3,559
Balance at end of period	100,324	106,122

(a) Cash held in the account is to fund the three special purpose accounts disclosed at note 9.5 ‘Special Purpose Accounts’ and a range of specific purpose accounts.

(b) 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 non-current 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 cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

The accrued salaries suspense account consists of amounts paid annually, from agency 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.

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

	Notes	2023 (\$000)	2022 (\$000)
Net cost of services		(339,870)	(126,989)
Non-cash items			
(Gain)/Loss on Revaluation of land	5.1	(22,575)	(189,709)
Depreciation expense	5.1.1,5.2	33,604	34,488
Resourced received	4.1	1,565	1,660
Finance costs – unwinding of discounts	7.2	58	0
Adjustments for other non-cash items		(1,348)	(290)
Loss/(Gain) on disposal of non-current assets	4.6	1,569	(330)
(Increase)/decrease in assets			
Receivables ^(a)		4,390	2,537
Inventories		(414)	(1,218)
Other current assets		1,936	(1,195)
Increase/(decrease) in liabilities			
Payables and other liabilities ^(a)		10,153	(1,793)
Provisions		2,200	1,853
Net GST receipts/(payments) ^(b)		11	374
Net cash provided by/(used in) operating activities		(308,721)	(280,612)

(a) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

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

7.4 Commitments

7.4.1 Capital commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

Within 1 year	12,716	18,630
Later than 1 year and not later than 5 years	101	111
	12,817	18,741

The totals presented for capital commitments are GST inclusive.

8. Risks and contingencies

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

	Notes
Financial risk management	8.1
Contingent assets and liabilities	8.2
Contingent liabilities	8.2.1
Fair value measurements	8.3

8.1 Financial risk management

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

(a) Summary of risks and risk management

Credit risk

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

Credit risk associated with the Department's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than Government, the Department trades only with recognised, creditworthy third parties. The Department has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Department's exposure to bad debts is minimal. Debt will be written-off against the allowance account when it is improbable or uneconomical to recover the debt. At the end of the reporting period there were no significant concentrations of credit risk.

Liquidity risk

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

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

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

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Department's income or the value of its holdings of financial instruments. The Department does not trade in foreign currency and is not materially exposed to other price risks (for example, equity securities or commodity prices changes). The Department's exposure to market risk for changes in interest rates relate primarily to the short-term deposits and cash and cash equivalents.

Other than as detailed in the interest rate sensitivity analysis table at Note 8.1(e), the Department is not exposed to interest rate risk as it has no borrowings.

(b) Categories of 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:

	2023	2022
	(\$000)	(\$000)
Financial assets		
Cash and cash equivalents	12,371	9,510
Restricted cash and cash equivalents	87,953	96,612
Financial assets at amortised cost ^(a)	301,379	282,585
Total financial assets	401,703	388,707
Financial liabilities		
Financial liabilities measured at amortised cost ^(b)	35,690	25,828
Total financial liability	35,690	25,828

(a) The amount of financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

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

(c) Credit risk exposure

The following table details the credit risk exposure on the Department's trade receivables using a provision matrix.

	Total (\$000)	Days past due				
		Current (\$000)	<30 days (\$000)	31-60 days (\$000)	61-90 days (\$000)	>91 days (\$000)
30 June 2023						
Expected credit loss rate		1.05%	3.29%	4.41%	5.00%	11.40%
Estimated total gross carrying amount at default	8,453	6,171	346	1,200	33	703
Expected credit losses	(211)	(65)	(11)	(53)	(2)	(80)
30 June 2022						
Expected credit loss rate		1.28%	3.14%	4.39%	5.00%	10.27%
Estimated total gross carrying amount at default	10,923	7,792	429	1,806	118	779
Expected credit losses	(278)	(100)	(13)	(79)	(6)	(80)

(d) Liquidity risk and interest rate exposure

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

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

	Weighted average interest rate %	Interest rate exposure				Nominal amount (\$000)	Maturity dates				
		Carrying amount (\$000)	Fixed interest rate (\$000)	Variable interest rate (\$000)	Non-interest bearing (\$000)		Up to 1 month (\$000)	1-3 months (\$000)	3 months to 1 year (\$000)	1-5 years (\$000)	More than 5 years (\$000)
2023											
<u>Financial assets</u>											
Cash and cash equivalents	2.63	12,371	0	12,371	0	12,371	12,371	0	0	0	0
Restricted cash and cash equivalents	2.63	87,953	0	87,953	0	87,953	87,953	0	0	0	0
Receivables ^(a)		11,946	0	0	11,946	11,946	9,904	821	1,121	100	0
Amounts receivable for services		289,433	0	0	289,433	289,433	1,071	1,785	8,444	45,200	232,933
		401,703	0	100,324	301,379	401,703	111,299	2,606	9,565	45,300	232,933
<u>Financial liabilities</u>											
Payables		17,476	0	0	17,476	17,476	17,476	0	0	0	0
Lease liabilities ^(b)	3.13	12,770	12,770	0	0	12,770	505	960	3,800	7,323	182
Other financial liabilities	3.23	5,444	5,444	0	0	5,444	0	484	104	2,048	2,808
		35,690	18,214	0	17,476	35,690	17,981	1,444	3,904	9,371	2,990

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

(b) The amount of lease liabilities includes \$1.30 m from leased buildings with Department of Communities as part of the Government Regional Officer Housing (GROH) program and \$8.80 m from leased vehicles.

(d) Liquidity risk and interest rate exposure (cont.)

Interest rate exposure and maturity analysis of financial assets and financial liabilities											
	Weighted average effective interest rate %	Interest rate exposure				Nominal amount (\$000)	Maturity dates				
		Carrying amount (\$000)	Fixed interest rate (\$000)	Variable interest rate (\$000)	Non-interest bearing (\$000)		Up to 1 month (\$000)	1-3 months (\$000)	3 months to 1 year (\$000)	1-5 years (\$000)	More than 5 years (\$000)
2022											
<u>Financial assets</u>											
Cash and cash equivalents	0.50	9,510	0	9,510	0	9,510	9,510	0	0	0	0
Restricted cash and cash equivalents	0.50	96,612	0	96,612	0	96,612	96,612	0	0	0	0
Receivables ^(a)		16,318	0	0	16,318	16,318	13,145	718	1,128	1,327	0
Amounts receivable for services		266,267	0	0	266,267	266,267	1,071	1,785	8,444	45,200	209,767
		388,707	0	106,122	282,585	388,707	120,338	2,503	9,572	46,527	209,767
<u>Financial liabilities</u>											
Payables		13,864	0	0	13,864	13,864	13,864	0	0	0	0
Lease liabilities ^(b)	3.13	11,964	11,964	0	0	11,964	437	863	3,438	7,109	117
		25,828	11,964	0	13,864	25,828	14,301	863	3,438	7,109	117

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

(b) The amount of lease liabilities includes \$1.22 m from leased buildings with Department of Communities as part of the Government Regional Officer Housing (GROH) program and \$8.31 m from leased vehicles.

(e) Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of the Department's financial assets and liabilities at the end of the reporting period on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

	Carrying amount (\$000)	-100 basis points		+100 basis points	
		Surplus (\$000)	Equity (\$000)	Surplus (\$000)	Equity (\$000)
2023					
<u>Financial assets</u>					
Cash and cash equivalents	12,371	(123.71)	(123.71)	123.71	123.71
Restricted cash and cash equivalents	87,953	(879.53)	(879.53)	879.53	879.53
Total increase/(decrease)		<u>(1,003.24)</u>	<u>(1,003.24)</u>	<u>1,003.24</u>	<u>1,003.24</u>
	Carrying amount (\$000)	-100 basis points		+100 basis points	
		Surplus (\$000)	Equity (\$000)	Surplus (\$000)	Equity (\$000)
2022					
<u>Financial assets</u>					
Cash and cash equivalents	9,510	(95.10)	(95.10)	95.10	95.10
Restricted cash and cash equivalents	96,612	(966.12)	(966.12)	966.12	966.12
Total increase/(decrease)		<u>(1,061.22)</u>	<u>(1,061.22)</u>	<u>1,061.22</u>	<u>1,061.22</u>

8.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

The Department has nine claims for compensation, covered by the Department's Property and Business Interruption insurance policy including insurance claims for assets damaged by severe weather events. Estimated contingent asset is \$7,526,592 with some claims subject to ongoing negotiation (2022: nil contingent assets).

8.2.1 Contingent liabilities

The following contingent liabilities are excluded from the liabilities included in the financial statements:

Litigation and arbitration in progress

The Department has 8 litigation claims against it amounting to \$3,562,386 covered by the Department's general liability insurance policy. The Department has denied liability and any legal claim will be defended.

Native title determinations

The Department's land is subject to a number of native title determinations. The financial effect of these native title determinations and any contingent compensation liability has not been determined and cannot be estimated at this time.

Contaminated sites

Under the *Contaminated Sites Act 2003*, the Department is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the Act, DWER classifies these sites based on the risk to human health, the environment and environmental values. Where sites are classified as *contaminated – remediation required* or *possibly contaminated – investigation required*, the Department may have a liability in respect of investigation or remediation expenses.

The Department has 1 site classified as *contaminated – remediation required*, 4 sites classified as *contaminated – restricted use* and 77 sites classified as *possibly contaminated - investigation required*. It is not practicable to estimate the potential financial effect or to identify the uncertainties relating to the amount or timing of any outflows in relation to these sites. Whilst there is no possibility of reimbursement of any future expenses that may be incurred in the remediation of these sites, the Department may apply for funding from the Contaminated Sites Management Account to undertake further investigative work or to meet remediation costs that may be required.

8.3 Fair value measurement

Assets measured at fair value:				Fair value at end of period
2023	Level 1	Level 2	Level 3	period
	(\$000)	(\$000)	(\$000)	(\$000)
Land (Note 5.1)	0	276,285	2,975,414	3,251,699
Buildings (Note 5.1)	0	3,040	135,255	138,295
	0	279,325	3,110,669	3,389,994

Assets measured at fair value:				Fair value at end of period
2022	Level 1	Level 2	Level 3	period
	(\$000)	(\$000)	(\$000)	(\$000)
Land (Note 5.1)	0	222,926	2,445,833	2,668,759
Buildings (Note 5.1)	0	2,682	124,848	127,530
	0	225,608	2,570,681	2,796,289

There were no transfers between Levels 1, 2 or 3 during the previous period.

Valuation techniques to derive Level 2 fair values

Level 2 fair values of land and buildings (office accommodation) are derived using the market approach. Market evidence of sales prices of comparable land and buildings (office accommodation) in close proximity is used to determine price per square metre.

Non-current assets held for sale have been written down to fair value less costs to sell. Fair value has been determined by reference to market evidence of sales prices of comparable assets.

Fair value measurements using significant unobservable inputs (Level 3)

	Land (\$000)	Buildings (\$000)
2023		
Fair value at start of period	2,445,833	124,848
Additions	7,301	6,438
Revaluation increments/(decrements) recognised in Profit or Loss	20,435	0
Revaluation increments/(decrements) recognised in Other Comprehensive Income	501,845	10,373
Transfers from/(to) Level 2	0	0
Disposals	0	(78)
Depreciation expense	0	(6,326)
Fair value at end of period	2,975,414	135,255
Total gains or losses for the period included in profit or loss, under 'Other Gains'		

	Land (\$000)	Buildings (\$000)
2022		
Fair value at start of period	2,274,131	109,814
Additions	1,967	4,343
Revaluation increments/(decrements) recognised in Profit or Loss	169,735	0
Revaluation increments/(decrements) recognised in Other Comprehensive Income	0	18,111
Transfers from/(to) Level 2	0	0
Disposals	0	(86)
Depreciation expense	0	(7,334)
Fair value at end of period	2,445,833	124,848
Total gains or losses for the period included in profit or loss, under 'Other Gains'		

Valuation processes

There were no changes in valuation techniques during the period.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer. Transfers are generally limited to assets newly classified as non-current assets held for sale as Treasurer's instructions require valuations of land and buildings to be categorised within Level 3 where the valuations will utilise significant Level 3 inputs on a recurring basis.

Land (Level 3 fair values)

Fair value for restricted use land is based on comparison with market evidence for land with low level utility (high restricted use land). The relevant comparators of land with low level utility is selected by Landgate and represents the application of a significant Level 3 input in this valuation methodology. The fair value measurement is sensitive to values of comparator land, with higher values of comparator land correlating with higher estimated fair values of land.

Buildings (Level 3 fair values)

Fair value for existing use specialised buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

Valuation using current replacement cost utilises the significant Level 3 input, consumed economic benefit/obsolescence of asset which is estimated by Landgate. The fair value measurement is sensitive to the estimate of consumption/obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.

Basis of valuation

In the absence of market-based evidence, due to the specialised nature of some non-financial assets, these assets are valued at Level 3 of the fair value hierarchy on an existing use basis. The existing use basis recognises that restrictions or limitations have been placed on their use and disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held to deliver a specific community service.

9. Other disclosures

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

	Notes
Impact of Australian standards	9.1
Future impact of Australian standards issued not yet operative	9.1.1
Key management personnel	9.2
Related party transactions	9.3
Affiliated bodies	9.4
Special purpose accounts	9.5
Remuneration of auditors	9.6
Equity	9.7
Supplementary financial information	9.8

9.1 Impact of Australian standards

9.1.1 Future impact of Australian Accounting Standards issued not yet operative

The Department cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 Application of Australian Accounting Standards and Other Pronouncements or by an exemption from TI 1101. Where applicable, the Department plans to apply the following Australian Accounting Standards from their application date.

		Operative for reporting periods beginning on/after
Operative for reporting periods beginning on/after 1 Jan 2023		
AASB 2021-2	<i>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates</i> This Standard amends: (a) AASB 7, to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements; (b) AASB 101, to require entities to disclose their material accounting policy information rather than their significant accounting policies; (c) AASB 108, to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates; (d) AASB 134, to identify material accounting policy information as a component of a complete set of financial statements; and (e) AASB Practice Statement 2, to provide guidance on how to apply the concept of materiality to accounting policy disclosures. <i>There is no financial impact.</i>	1 Jan 2023
AASB 2021-6	<i>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards</i> This standard amends This standard amends: (a) AASB 1049, to require entities to disclose their material accounting policy information rather than their significant accounting policies; (b) AASB 1054 to reflect the updated accounting policy terminology used in AASB 101 Presentation of Financial Statements; and (c) AASB 1060 to required entities to disclose their material accounting policy information rather than their significant accounting policy and to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements There is no financial impact.	1 Jan 2023
AASB 2022-7	<i>Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards</i> This Standard makes editorial corrections to various Australian Accounting Standards and AASB Practice Statement 2 Making Materiality Judgements.	1 Jan 2023

	There is no financial impact.	
AASB 2022-8	<p><i>Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments</i></p> <p>This Standard amends: (a) AASB 1; (b) AASB 3; (c) AASB 5; (d) AASB 7; (e) AASB 9; (f) AASB 15; (g) AASB 17; (h) AASB 119;</p> <p>(i) AASB 132; (j) AASB 136; (k) AASB 137; (l) AASB 138;</p> <p>(m) AASB 1057; and (n) AASB 1058, to permit public sector entities to continue applying AASB 4 and AASB 1023 to annual periods beginning on or after 1 January 2023 but before 1 July 2026.</p> <p>There is no financial impact.</p>	1 Jan 2023
Operative for reporting periods beginning on/after 1 Jan 2024		
AASB 2021-1	<p><i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i></p> <p>This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current.</p> <p><i>These is no financial impact.</i></p>	1 Jan 2024
AASB 2022-5	<p><i>Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback</i></p> <p>This Standard amends AASB 16 to add measurement requirements for sale and leaseback transactions that satisfy the requirements in AASB 15 to be accounted for as a sale.</p> <p>There is no financial impact.</p>	1 Jan 2024
AASB 2022-6	<p><i>Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants</i></p> <p>This Standard amends AASB 101 to improve the information an entity provides in its financial statements about liabilities arising from loan arrangements for which the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement.</p> <p>The Standard also amends an example in Practice Statement 2 regarding assessing whether information about covenants is material for disclosure.</p> <p><i>There is no financial impact.</i></p>	1 Jan 2024
AASB 2022-10	<p><i>Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.</i></p>	1 Jan 2024

This Standard amends AASB 13 including adding authoritative implementation guidance and providing related illustrative examples, for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.

The Agency has not assessed the impact of the Standard.

Operative for reporting periods beginning on/after 1 Jan 2025

<i>AASB 17</i>	<i>Insurance Contracts</i>	1 July 2026
	This Standard establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts. It was amended by AASB 2022-8 to take effect for Not-For-Profit insurance contracts from 1 July 2026.	
	<i>The Agency has not assessed the impact of the Standard.</i>	
<i>AASB 2021-7C</i>	<i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections</i>	1 Jan 2025
	This Standard further defers (to 1 January 2025) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associate or joint venture.	
	The standard also includes editorial corrections.	
	<i>The Agency has not assessed the impact of the Standard.</i>	
<i>AASB 2022-9</i>	<i>Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector</i>	1 Jan 2026
	This Standard amends AASB 17 and AASB 1050 to include modifications with respect to the application of AASB 17 by public sector entities.	
	This Standard also amends the following Standards to remove the temporary consequential amendments set out in AASB 2022-8 since AASB 4 and AASB 1023 do not apply to public sector entities for periods beginning on or after 1 July 2026: (a) AASB 1; (b) AASB 3; (c) AASB 5; (d) AASB 7; (e) AASB 9; (f) AASB 15;	
	(g) AASB 119; (h) AASB 132; (i) AASB 136; (j) AASB 137;	
	(k) AASB 138; (l) AASB 1057; and (m) AASB 1058	
	<i>There is no financial impact.</i>	

9.2 Key management personnel

The Department has determined key management personnel to include Cabinet Ministers and senior officers of the Department. The Department 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 Department for the reporting period are presented within the following bands:

Compensation band (\$)	2023	2022
410,001 – 420,000	0	1
320,001 – 330,000	1	0
270,001 – 280,000	0	1
260,001 – 270,000	1	0
250,001 – 260,000	1	0
240,001 – 250,000	0	0
230,001 – 240,000	2	2
220,001 – 230,000	0	2
210,001 – 220,000	1	0
200,001 – 210,000	0	1
140,001 – 150,000	1	0
120,001 – 130,000	1	0
90,001 – 100,000	1	0
	2023	2022
	(\$000)	(\$000)
Short-term employee benefits	1,505	1,438
Post-employment benefits	179	205
Other long-term benefits	213	164
Termination benefits	0	0
Total compensation of senior officers	1,897	1,807

Total compensation includes the superannuation expense incurred by the Department in respect of senior officers.

9.3 Related party transactions

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

Related parties of the Department 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 statutory authorities, including related bodies that are 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; and
- the Government Employees Superannuation Board (GESB).

Significant transactions with Government-related entities

In conducting its activities, the Department is required to transact with the State and entities related to the State. These transactions are generally based on the standard terms and conditions that apply to all departments. Such transactions include:

- superannuation payments to GESB (Note 3.1(a));

- grants and subsidies to the Botanic Gardens and Parks Authority, Zoological Park Authority, Rottnest Island Authority, Department of Water and Environmental Regulation, Western Australian Museum and Department of Finance (Note 3.2);
- supplies and services transactions with government related entities (Note 3.3);
- operating leases on motor vehicles, other lease, rental and hire expense transactions with State Fleet and Department of Fire and Emergency (Note 3.3);
- accommodation expense transactions with the Department of Finance and Department of Primary Industries and Regional Development (Note 3.3);
- income from State Government (Note 4.1);
- services received free of charge from other State government agencies (Note 4.1);
- services rendered and user fees charged by the Department to other government agencies (Note 4.1);
- insurance payments from the Insurance Commission and Riskcover fund (Note 4.3);
- other grants and contributions received from other state government agencies (Note 4.5);
- right-of-use assets representing State Fleet leases for motor vehicles and accommodation leased through the Department of Communities (Note 5.2);
- lease liabilities with Department of Communities and State Fleet (Note 7.1);
- equity contribution (Note 9.7);
- Royalties for Regions Fund (Note 4.1) and equity injections from Royalties for Regions Funds (Note 9.7); and
- remuneration for services provided by the Auditor General (Note 9.6).

Significant outstanding balances with government related entities

Significant balances include:

- receivables from government related entities (Note 6.2);
- unearned revenue from the Department of Planning, Lands and Heritage (Note 6.6).

Material transactions with other related parties

Outside of normal citizen type transactions with the Department, 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.

9.4 Affiliated bodies

The following government affiliated body received more than half its funding and resources from the Department but is not subject to operational control by the Department.

	2023	2022
	(\$000)	(\$000)
Conservation and Parks Commission	277	353
Balance at end of period	277	353

9.5 Special purpose accounts

Biodiversity Conservation Account ^(a)

The purpose of the account is to fund scientific research relating to flora and fauna.

	2023	2022
	(\$000)	(\$000)
Balance at start of period	702	648
Receipts	73	54
Payments	0	0
Balance at end of period	775	702

Barrow Island Net Conservation Benefit Account ^(b)

The purpose of the account is to fund ongoing programs that will provide demonstrable and sustainable additions to or improvements in biodiversity conservation values of Western Australia targeting, where possible, the biodiversity conservation values affected or occurring in similar bioregions to Barrow Island.

	2023	2022
	(\$000)	(\$000)
Balance at start of period	1,834	1,883
Receipts	2,637	2,443
Payments	(1,617)	(2,492)
Balance at end of period	2,854	1,834

National Parks Essential Works Account ^(c)

The purpose of this account is to hold net proceeds in respect of forest produce taken or received under section 99A *Conservation and Land Management Act 1984* and from which moneys shall be applied only for the purposes of land to which Division 2 of VIII of the *Conservation and Land Management Act 1984* applies.

There were no transactions through the account for the reporting period. The account had a zero balance at the end of the reporting period.

(a) Established under section 16(1)(b) of *Financial Management Act 2006*.

(b) Established under section 16(1)(b) of *Financial Management Act 2006*.

(c) Established under section 69(2) of the *Conservation and Land Management Act 1984*.

9.6 Remuneration of auditors

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

Auditing the accounts, financial statements, controls, and key performance indicators	390	348
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	2023	2022
	(\$000)	(\$000)
9.7 Equity		
<u>Contributed equity</u>		
Balance at start of period	3,195,579	3,152,973
<i>Contributions by owners</i>		
Capital appropriation	72,737	48,950
Climate Action Funding	1,083	
<i>Other contributions by owners</i>		
Royalties for Regions Fund – Regional Infrastructure and Headworks Account	7,632	13,638
Royalties for Regions Fund – Regional Community Services Account	0	179
<i>Transfer of net assets from other agencies</i>		
Department of Planning, Lands and Heritage	3,239	0
Total contributions by owners	3,280,270	3,215,740
<i>Distributions to owners</i>		
<i>Transfer of net assets to other agencies:</i>		
Treasury	(7,451)	(3,110)
Rottnest Island Authority	(18,300)	(14,300)
Zoological Parks Authority	(20,450)	(2,656)
Botanic Gardens and Parks Authority	(102)	(95)
Total distributions to owners	(46,303)	(20,161)
Total contributed equity at end of period	3,233,967	3,195,579
<u>Asset revaluation surplus</u>		
Balance at the start of period	60,914	42,369
<i>Net revaluation increments/(decrements):</i>		
Land	552,374	0
Buildings	10,874	18,545
Total asset revaluation surplus at end of period	624,162	60,914
<u>Accumulated surplus</u>		
Balance at start of period	93,122	(122,196)
Result for the period	13,045	215,318
Total accumulated surplus at end of period	106,167	93,122

9.8 Supplementary financial information

(a) Write-offs

During the financial year, \$7,434 (2022: \$3,083) was written off as bad debts and \$3,176,286 (2022: \$100,261) of the Department's asset and public property register under the authority of:

	2023	2022
	(\$000)	(\$000)
The Accountable Authority	85	103
The Minister	0	0
The Treasurer	3,098	0
Balance at end of period	3,183	103

The amount approved for write off during the year of \$3,176,286 (2022: \$100,261) relates to losses through theft, defaults and other causes disclosed at note 9.8(b) below. Note that part of the property written off is linked to property damage incurred during flooding in West Kimberley at the start of 2023.

(b) Losses through theft, defaults and other causes

Losses of public money and other property through theft or default	3,176	100
Amounts recovered	0	0
Balance at end of period	3,176	100

10. Other disclosures

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

	Notes
Explanatory statement for controlled operations	10.1
Explanatory statement for administered items	10.2

10.1 Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of the Department undertaking transactions under its own control, as represented by the primary financial statements.

All variances between estimates (original budget) and actual results for 2023, and between the actual results for 2023 and 2022 are shown below. "2023 Estimate" refers to the Department's (excluding Zoological Parks Authority, Botanic Gardens and Parks Authority and Rottneest Island Authority) budget estimates. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the dollar aggregate of the previous year's Total Cost of Services for the Statements of Comprehensive Income and Statement of Cash Flows; and Total Assets for the Statement of Financial Position.

10.1.1 Statement of Comprehensive Income Variances

	Variance note	Estimate 2023 (\$000)	Actual 2023 (\$000)	Actual 2022 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2023 and 2022 (\$000)
<u>Expenses</u>						
Employee benefits expense	A	191,135	209,925	188,004	18,790	21,921
Supplies and services	B	90,042	98,655	89,264	8,613	9,391
Depreciation expense		34,113	33,604	34,488	(509)	(884)
Accommodation expenses		3,844	3,799	3,520	(45)	279
Grants and subsidies	1,C	27,630	44,774	37,207	17,144	7,567
Loss on disposal of non-current assets		0	1,569	0	1,569	1,569
Other expenses	2,D	27,017	35,592	26,947	8,575	8,645
Finance costs		493	551	361	58	190
Total cost of services		374,274	428,469	379,791	54,195	48,678
<u>Income</u>						
<u>Revenue</u>						
User charges and fees	3,E	29,974	39,035	33,145	9,061	5,890
Commonwealth grants		749	2,146	5,627	1,397	(3,481)
Other grants		11,449	11,847	11,087	398	760
Interest income		1,960	2,676	608	716	2,068
Other income		11,589	10,320	12,296	(1,269)	(1,976)
Gain on disposal of non-current assets		0	0	330	0	(330)
Total Income		55,721	66,024	63,093	10,303	2,931

	Variance Note	Estimate 2023 (\$000)	Actual 2023 (\$000)	Actual 2022 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2023 and 2022 (\$000)
Gains/(Loss) on revaluation of assets						
Gain on revaluation of land	4,F	0	22,575	189,709	22,575	(167,134)
Loss on revaluation of land		0	0	0	0	0
Total Gains/(Loss) on revaluation of assets		0	22,575	189,709	22,575	(167,134)
NET COST OF SERVICES						
		318,553	339,870	126,989	21,317	212,881
Income from State Government						
Service appropriation	5	271,263	299,884	286,237	28,621	13,647
Income from other public sector entities		22,480	25,904	26,061	3,424	(157)
Resources received		1,493	1,565	1,660	72	(95)
Royalties for Regions Fund		25,664	25,562	28,349	(102)	(2,787)
Total income from State Government		320,900	352,915	342,307	32,015	10,608
SURPLUS/(DEFICIT) FOR THE PERIOD		2,347	13,045	215,318	10,698	(202,273)
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		0	563,248	18,545	563,248	544,703
Total other comprehensive income		0	563,248	18,545	563,248	544,703
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		2,347	576,293	233,863	573,946	342,430

Major Estimate and Actual (2023) Variance Narratives

1. Grants and subsidies exceeded estimates by \$17.14 million (62.05%) mainly due to payment of annual grants (appropriation) to Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority which is not factored in the budget.
2. Other expenses exceeded estimates by \$8.56 million (31.74%) mainly due to the recognition of financial liabilities linked to the department's obligation to make monetary payments to external parties as part of indigenous land use agreements.
3. User charges and fees exceeded estimates by \$9.06 million (30.23%) mainly due to increased park passes and camping activity.
4. Gain on revaluation of assets exceeded estimates by \$22.58 million due to the increase in the value of land assessed by the Valuer General.
5. Service appropriation exceeded estimates by \$28.62 million (10.55%) due to receipt of appropriation for Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority.

Major Actual (2023) and Comparative (2022) Variance Narratives

- A. Employee benefits expense increased by \$21.92 million (11.66%) due to the updated government wages policy and one-off cost of living payment.
- B. Supplies and services increased by \$9.39 million (10.52%) due to increased spending on Plan for Our Parks Initiatives and joint management agreements of conservation estate.
- C. Grants and subsidies increased by \$7.57 million (20.34%) partly due to additional Aboriginal Ranger Program funding provided and additional appropriation transferred to statutory authorities.
- D. Other expenses increased by \$8.65 million (32.08%) mainly due to the recognition of financial liabilities linked to the department's obligation to make monetary payments to external parties as part of indigenous land use agreements.
- E. User charges and fees increased by \$5.89 million (17.77%) partly due to increased attraction entry fees and souvenir and merchandise fees. The Valley of the Giants Tree Top Walk was closed for part of the 2022 financial year.
- F. Gain on revaluation of assets decreased by \$167.13 million (88.10%) as the department has recognised all possible gains against the historical decrement previously recorded on the revaluation of assets. Further revaluation increments in 2022-23 are recognised in the asset revaluation reserve.

10.1.2 Statement of Financial Position Variances

	Variance note	Estimate 2023 (\$000)	Actual 2023 (\$000)	Actual 2022 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2023 and 2022 (\$000)
ASSETS						
<u>Current Assets</u>						
Cash and cash equivalents		9,693	12,371	9,510	2,678	2,861
Restricted cash and cash equivalents		57,710	83,669	93,053	25,959	(9,384)
Inventories		11,300	2,743	2,330	(8,557)	413
Receivables		12,802	14,060	17,215	1,258	(3,155)
Amounts receivable for services		1,112	11,300	11,300	10,188	0
Other current assets		9,574	2,406	4,388	(7,168)	(1,982)
Non-current assets held for sale		55	27	44	(28)	(17)
Total Current Assets		102,246	126,576	137,840	24,330	(11,264)
<u>Non-Current Assets</u>						
Restricted cash and cash equivalents		3,849	4,284	3,559	435	725
Receivables		1,847	100	1,327	(1,747)	(1,227)
Amounts receivable for services		277,780	278,133	254,967	353	23,166
Infrastructure, property, plant and equipment	1	2,879,925	3,648,556	3,032,612	768,631	615,944
Right-of-use assets		13,200	12,850	11,995	(350)	855
Total Non-Current Assets		3,176,601	3,943,923	3,304,460	767,322	639,463
TOTAL ASSETS		3,278,847	4,070,499	3,442,300	791,652	628,199
<u>LIABILITIES</u>						
<u>Current Liabilities</u>						
Payables		4,336	17,476	13,864	13,140	3,612
Lease liabilities		5,201	5,265	4,738	64	527
Employee related provisions		41,681	41,488	39,739	(193)	1,749
Other current liabilities		17,766	15,915	13,501	(1,851)	2,414
Total Current Liabilities		68,984	80,144	71,842	11,160	8,302

	Variance note	Estimate 2023 (\$000)	Actual 2023 (\$000)	Actual 2022 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2023 and 2022 (\$000)
<u>Non-Current Liabilities</u>						
Lease liabilities		8,296	7,505	7,226	(791)	279
Employee related provisions		7,499	8,085	7,634	586	451
Other non-current liabilities		5,214	10,469	5,983	5,255	4,486
Total Non-Current Liabilities		21,009	26,059	20,843	5,050	5,216
TOTAL LIABILITIES		89,993	106,203	92,685	16,210	13,518
NET ASSETS		3,188,854	3,950,796	3,349,615	761,942	601,181
<u>EQUITY</u>						
Contributed equity		3,259,805	3,233,967	3,195,579	(25,838)	38,388
Reserves		42,369	624,162	60,914	581,793	563,248
Accumulated surplus/(deficit)		(113,320)	106,167	93,122	219,487	13,045
TOTAL EQUITY		3,188,854	3,964,296	3,349,615	775,442	614,681

Major Estimate and Actual (2023) Variance Narratives

1. Infrastructure, property, plant and equipment exceeded estimates by \$768.63 (26.69%) million and increased by \$615.94 million (20.31%) when compared to the prior year due to the gain on revaluation in the value of land assessed by the Valuer General. In 2023 the total increase in the value of land resulting from the revaluation was \$574.95 million and in 2022 the increase in the value of land resulting from the revaluation of land was \$189.71 million with the 2022 gain not being accounted for in the 2023 estimate.

10.1.3 Statement of Cash Flows Variances

	Variance note	Estimate 2023 (\$000)	Actual 2023 (\$000)	Actual 2022 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2023 and 2022 (\$000)
<u>CASH FLOWS FROM STATE GOVERNMENT</u>						
Service appropriation	1	237,150	265,418	252,200	28,268	13,218
Capital appropriations	2,A	43,715	73,820	48,950	30,105	24,870
Holding account drawdown		11,300	11,300	10,460	0	840
Non-retained revenue distributed to owner	3,B	0	(46,300)	(20,161)	(46,300)	(26,139)
Funds from other public sector entities		22,480	26,232	27,693	3,752	(1,461)
Royalties for Regions Fund	4,C	43,876	33,194	42,166	(10,682)	(8,972)
Net cash provided by State Government		358,521	363,664	361,308	5,143	2,356
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>						
<u>Payments</u>						
Employee benefits	D	(190,863)	(206,651)	(186,061)	(15,788)	(20,590)
Supplies and services	E	(88,473)	(95,883)	(84,468)	(7,410)	(11,415)
Accommodation		(4,087)	(3,799)	(3,520)	288	(279)
Grants and subsidies	5,F	(27,460)	(44,774)	(37,207)	(17,314)	(7,567)
GST payments on purchases	6	(11,322)	(18,641)	(17,097)	(7,319)	(1,544)
Other payments		(27,025)	(27,566)	(28,848)	(541)	1,282
Finance costs		(493)	(551)	(361)	(58)	(190)
<u>Receipts</u>						
User charges and fees	7,G	30,486	41,437	32,483	10,951	8,954
Commonwealth grants		749	2,277	1,668	1,528	609
Interest received		1,988	2,166	415	178	1,751
GST receipts on sales		5,500	6,080	5,892	580	188

	Variance Note	Estimate 2023 (\$000)	Actual 2023 (\$000)	Actual 2022 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2023 and 2022 (\$000)
GST receipts from taxation authority	8	5,827	12,572	11,579	6,745	993
Other receipts		23,300	24,612	24,913	1,312	(301)
Net cash provided by/(used in) operating activities		(281,873)	(308,721)	(280,612)	(26,848)	(28,109)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>						
<u>Payments</u>						
Purchase of non-current physical assets	9	(81,756)	(55,275)	(55,092)	26,481	(183)
<u>Receipts</u>						
Proceeds from sale of non-current physical assets		500	1,079	817	579	262
Net cash provided by/(used in) investing activities		(81,256)	(54,196)	(54,275)	27,060	79
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>						
<u>Payments</u>						
Principal repayments of lease liabilities		(4,796)	(6,545)	(5,762)	(1,749)	(783)
Net cash provided by/(used in) financing activities		(4,796)	(6,545)	(5,762)	(1,749)	(783)

Variance Note	Estimate 2023 (\$000)	Actual 2023 (\$000)	Actual 2022 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2023 and 2022 (\$000)
Net increase/(decrease) in cash and cash equivalents	(9,404)	(5,798)	20,659	3,606	(26,457)
Cash and cash equivalents at the beginning of the period	80,656	106,122	85,463	25,466	20,659
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	71,252	100,324	106,122	29,072	(5,798)

Major Estimate and Actual (2023) Variance Narratives

1. Service appropriation exceeded estimates by \$28.27 million (11.92%) due to receipt of appropriation for Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority.
2. Capital appropriations exceeded estimates by \$30.11 million (68.87%) due to receipt of appropriation for Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority.
3. Non-retained revenue distributed to owner exceeded estimates by \$46.30 million due to distribution of capital appropriation to statutory authorities and repayments to Treasury.
4. Royalties for Regions Fund is under estimates by \$10.68 million (24.35%) due to lower drawdowns than expected.
5. Grants and subsidies exceeded estimates by \$17.31 million (63.05%) due to payment of annual grants (appropriation) to Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority.
6. GST payments on purchases exceeded estimates by \$7.32 million (64.64%) due to higher expenditure on operations such as Plan for Our Parks Initiatives and joint management arrangements related to conservation estate that have raised the typical GST credits above the department's baseline in estimates.
7. User charges and fees exceeded estimates by \$10.95 million (35.92%) mainly due to increased park passes and camping activity.
8. GST receipts from taxation authority exceeded estimates by \$6.75 million (115.75%) due to higher GST credits earned from higher expenditure on operations.
9. Purchase of non-current physical assets is under estimates by \$26.48 million (32.39%) due to underspends in the Royalties for Regions capital program and WA Recovery program.

Major Actual (2023) and Comparative (2022) Variance Narratives

- A. Capital appropriations increased by \$24.87 million (50.81%) due to increased capital appropriation transferred to Zoological Parks Authority.
- B. Non-retained revenue distributed to owners increased by \$26.14 million (129.65%) partly due to increased capital appropriation transferred to Zoological Parks Authority and repayments to Treasury.

- C. Royalties for Regions Fund decreased by \$8.97 million (21.28%) partly due to deferment of capital projects.
- D. Employee benefits increased by \$20.59 million (11.07%) due to the updated government wages policy and one-off cost of living payment.
- E. Supplies and services increased by \$11.42 million (13.51%) due to increased spending on Plan for Our Parks Initiatives and joint management agreements of conservation estate.
- F. Grants and subsidies increased by \$7.57 million (20.34%) partly due to additional Aboriginal Ranger Program funding provided and additional appropriation transferred to the statutory authorities.
- G. User charges and fees have increased by \$8.95 million (27.57%) partly due to increased attraction entry fees and souvenir and merchandise fees. The Valley of the Giants Tree Top Walk was closed for part of the 2022 financial year.

10.2 Explanatory statement for administered items

This explanatory section explains variations in the financial performance of the Department undertaking transactions as an agent of the government, as detailed in the administered schedules.

All variances between estimates (original budget) and actual results for 2023, and between the actual results for 2023 and 2022 are shown below. Narratives are provided for key major variances which vary by more than 10% from their comparative and that the variation is more than 1% of the dollar aggregate of total Administered Income.

	Variance note	Estimate 2023 (\$000)	Actual 2023 (\$000)	Actual 2022 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2023 and 2022 (\$000)
INCOME FROM ADMINISTERED ITEMS						
<u>Income</u>						
For transfer:						
Regulatory fees and other charges	1)	30	90	94	60	(4)
Total administered income		30	90	94	60	(4)
<u>Expenses</u>						
Loss on valuation of biological assets ^(a)	2),A	0	4,205	40,039	4,205	(35,834)
Transfer payments ^(b)		30	90	94	60	(4)
Total administered expenses		30	4,295	40,133	4,265	(35,838)
Net income from Administered Items		0	(4,201)	(40,039)	4,201	(35,838)

^(a) Biological assets represent native forest and wild sandalwood.

^(b) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account.

Major estimate and actual (2023) variance narratives

- Regulatory fees are \$60k (200%) higher than estimates partly due to more infringement notices issued than estimated and the transfer of proceeds of sale of seized and forfeited fauna to Treasury.
- Sandalwood biological assets are measured at fair value in accordance with AASB 141 Agriculture with a valuation conducted at the end of the reporting period.

Major actual (2023) and comparative (2022) variance narratives

- Sandalwood biological assets are measured at fair value in accordance with AASB 141 Agriculture with a valuation conducted at the end of the reporting period resulting in decrement of \$4,205k (\$2022: 2,564k). Native forest was devalued in 2021-22 to nil from \$37,475k due to decision to limit commercial native forest logging.

Certification of key performance indicators

Audited key performance indicators

Certification of key performance indicators

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of Biodiversity, Conservation and Attractions' performance, and fairly represent the performance of the Department of Biodiversity, Conservation and Attractions for the financial year ended 30 June 2023.



Peter Dans
Acting Accountable Authority

14 September 2023

Key performance indicators

Outcome-Based Management Structure

Government goal	Desired outcomes	Services and performance indicators*
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	1. Community enjoyment, appreciation and understanding of attractions under the Department's care.	<p>4. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark</p> <p>Key effectiveness indicator: 1. Average level of visitor satisfaction in the Swan and Canning Riverpark</p> <p>Key efficiency indicator KPI 4.1 Average cost per hectare in the Swan and Canning Riverpark</p> <p>5. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters</p> <p>Key effectiveness indicator: 2. Average level of visitor satisfaction in national parks and other lands and waters</p> <p>Key efficiency indicator KPI 5.1 Average cost per hectare in national parks and other lands and waters</p>
	2. Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions.	<p>6. Conserving Habitats, Species and Ecological Communities</p> <p>Key effectiveness indicators: 1. Proportion of critically endangered and endangered species and ecological communities that have a recovery plan 2. Area of land baited for introduced predators</p> <p>Key efficiency indicator KPI 6.1 Average cost per hectare of wildlife habitat</p> <p>7. Research and Conservation Partnerships</p> <p>Key efficiency indicator KPI 7.1 Average cost per hectare of wildlife habitat</p>
	3. Sustainable use of forest resources.	<p>8. Implementation of the Forest Management Plan</p> <p>Key effectiveness indicator: 1. Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan</p> <p>Key efficiency indicator KPI 8.1 Average cost per hectare of forest</p>

Government goal	Desired outcomes	Services and performance indicators
	4. Lands under the Department's care are managed to protect communities, visitors and built and natural assets from bushfire damage and planned fire is used to achieve other land, forest and wildlife management objectives.	<p>9. Prescribed Burning and Fire Management</p> <p>Key effectiveness indicator: 1. Proportion of planned Priority 1 prescribed burns achieved</p> <p>Key efficiency indicator KPI 9.1 Average cost per hectare burnt</p> <p>10. Bushfire Suppression</p> <p>Key effectiveness indicator: 2. Proportion of South West bushfires contained to less than two hectares</p> <p>Key efficiency indicator KPI 10.1 Average cost per hectare burnt</p>

*The Key Performance Indicators for 1. Visitor Services and Public Programs Provided at Kings Park and Bold Park, 2. Visitor Services and Public Programs Provided at Rottnest Island and 3. Visitor Services and Public Programs Provided at Perth Zoo, as listed in the department's OBM structure in budget papers, are reported in the annual reports of Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority respectively.

Outcomes and key effectiveness indicators

Outcome 1: Community enjoyment, appreciation and understanding of attractions under the Department's care:

1. Average level of visitor satisfaction in the Swan and Canning Riverpark

	2018–19	2019–20	2020–21	2021–22	2022–23
Target	90.00%	85.00%	85.00%	85.00%	85.00%
Actual	83.10%	90.90%	82.20%	82.20%	80.90%

Note to indicator: Visitor satisfaction is surveyed annually for the Swan Canning Riverpark and adjoining foreshore parks and involves a survey of park visitors recording expectations, level of satisfaction, visitor expectations and patterns of use and behaviour.

The surveys were conducted at 25 different river foreshore parks with a total of 250 intercept surveys undertaken. All the surveys are conducted on site using a questionnaire, through a face-to-face structured interview at selected sites along the Swan Canning Riverpark. The survey again applied the Yardstick User Survey platform as its basis. Interviews are voluntary and contact details are collected where possible. All respondents receive the same set of questions, asked in the same order, and typically completed in a timeframe of 5 to 8 minutes.

The survey was based on a quantitative scoring system measuring satisfaction/dissatisfaction. The satisfaction level of respondents was measured by asking them to rate their overall satisfaction with the park on a scale of 1-7; from extremely dissatisfied to extremely satisfied. Overall satisfaction percentage is calculated from the total numbers of respondents that gave a score of five, six or seven (i.e., above the mid-point of four) to the specific question on overall satisfaction with the park in which the survey was conducted. Respondents that scored overall satisfaction with their visit to the park as four or less are excluded as these respondents are not satisfied. Overall satisfaction is therefore the percentage of satisfied respondent's vs not satisfied respondents.

From these, it was possible to determine the average satisfaction score by adding the total of all scores (including those that were not satisfied) and dividing by the total number of respondents. The average satisfaction score was 5.66. This score is converted to a percentage (80.90%) to enable comparison with the target of 85%. The confidence level was 95% with a margin of error being 5%.

The average level of visitor satisfaction deviates by 4.10% from this year's target, compared to 2.8% last year but remains within the margin of error of 5% for the survey. Survey results across the years do not display a significant correlation between satisfaction and sunshine levels during the survey period or a significant correlation between satisfaction and whether the survey is conducted partially during school holidays. In the 2022-23 survey the lower average satisfaction score is a result of respondents being more likely to be satisfied overall but less likely to be extremely satisfied (i.e., more scores of five and six for overall satisfaction than scores of seven for extremely satisfied).

2. Average level of visitor satisfaction in national parks and other lands and waters

The average level of customer satisfaction with their visit is a key indicator of the department's effectiveness in delivering parks and other natural areas that allow the community to understand, enjoy and appreciate the natural environment. Visitor satisfaction levels are consistently high.

	2018–19	2019–20	2020–21	2021–22	2022–23
Target	90.00%	90.00%	90.00%	90.00%	90.00%
Actual	94.80%	NR	93.20%	94.57%	94.42%

*NR = Not reported. Exemption provided by the Under Treasurer.

Note to indicator: A benchmark visitor satisfaction index has been adopted to compare visitor satisfaction levels each year. The index is averaged from visitor responses (1,155 in 2022-23; confidence level 95%; margin of error 0.67%) to the state-wide visitor survey conducted at selected parks, reserves and forest areas around the state. The survey sample is stratified across the state by visitation distribution and collected in both peak and off-peak periods that includes weekday, weekends, public holidays and school holidays.

Visitor surveys are predominantly conducted on-site by a departmental officer or volunteer at major recreation areas within parks such as picnic areas and campgrounds. The target population are members of the general public who visit Parks and Wildlife managed land and waters for purposes mandated for the area. The state-wide surveys are administered via a structured interview by department staff and volunteers. Respondents contact details are collected for audit purposes on an opt-in basis. The interview is voluntary. All intercepted respondents receive the same set of questions, asked in the same order or sequence by the interviewer who has been instructed to treat every interview situation in a like manner and ensuring they are playing a neutral role.

The level of satisfaction for 2022-23 remained consistent with previous years.

Outcome 2: Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions:

Biodiversity refers to the variety of plant and animal life in our world and the ecosystems they inhabit. Conservation of plants, animals and ecosystems is implemented through a range of scientifically informed actions to ensure it is evidence based and effective. Protection of threatened species and ecological communities, and management of threats at a landscape scale are key representative approaches to conservation. The measures identified represent key indicators of the department's effectiveness in conservation of biodiversity in the natural environment.

1. Proportion of critically endangered and endangered species and ecological communities that have a recovery plan

	2018–19	2019–20	2020–21	2021–22	2022–23
Target	72.00%	73.50%	72.00%	72.00%	72.00%
Actual	73.20%	73.70%	73.70%	74.60%	72.50%

Note to indicator: Species and ecological communities listed as critically endangered and endangered are those most at risk of extinction and are a focus for conservation actions in the department. Recovery plans provide guidance for conservation of threatened plants, animals and ecological communities, and are a basis for delivery of conservation actions. The proportion of

critically endangered and endangered species and ecological communities that have a recovery plan is representative of the department's effectiveness in conservation of threatened plants, animals and ecological communities, and is a key performance indicator for biodiversity conservation.

The number of critically endangered and endangered plants, animals and ecological communities varies each year due to addition or removal of species and ecological communities on the threatened list, as well as changes in categories. The outcome for the KPI is contingent on the number of plans prepared and the change in species and ecological communities on the threatened list.

2. Area of land baited for introduced predators

	2018–19	2019–20	2020–21	2021–22	2022–23
Target	4,347,107 ha	4,082,563 ha	3,923,517 ha	4,012,681 ha	3,822,539 ha
Actual	4,110,063 ha	3,988,246 ha	3,808,368 ha	3,875,015 ha	3,880,798 ha

Note to indicator: Introduced predators have greatly contributed to the extinction and decline of many native animal species across Australia. Scientific research and monitoring have demonstrated that control management of introduced predators, through baiting and other actions, is a key factor in protecting native animal populations. Broadscale baiting is conducted by DBCA on a routine basis to reduce the threat of foxes and feral cats to Western Australia's native animals and is representative of the department's effectiveness in conserving these species. The area baited by DBCA is a key performance indicator for biodiversity conservation.

The annual baiting program occurs between 1 September and 31 August of a given year (i.e., spring baiting round through to the end of the winter baiting round). The area baited is calculated to the boundary of a parcel of land noting that non-baiting buffers are in place for all baiting cells to comply with State legislative requirements for use of 1080.

Outcome 3: Sustainable use of forest resources:

1. Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan

	2018–19	2019–20	2020–21	2021–22	2022–23
Target	955,000 m ³	1,146,000 m ³	1,337,000 m ³	1,528,000 m ³	1,719,000 m ³
Actual	695,767 m ³	777,430 m ³	879,707 m ³	1,072,540 m ³	1,166,569 m ³

Note to indicator: The 2014-2023 Forest Management Plan commenced on 1 January 2014. From 2014-15 and successive years, the target figure is the cumulative total of the average annual allowable cut (132,000 m³ of jarrah and 59,000 m³ of karri) for the 10-year life of the plan. The annual and cumulative removals are lower than the pro-rata limits for both jarrah and karri sawlogs, reflecting market conditions for both sawlog and non-sawlog grades of timber.

The actual cumulative removal figure for 2022-23 carries forward adjustments made in the 2019 mid-term review of the performance of the plan. Adjustments to the raw data reflected variations in log products accepted by customers and off-cuts retained in the forest. Similar adjustments for the 2018-2022 period have been incorporated in the 2022 end-of-term performance review of the plan.

Outcome 4: Lands under the Department’s care are managed to protect communities, visitors and built and natural assets from bushfire damage and planned fire is used to achieve other land, forest and wildlife management objectives:

1. Proportion of planned Priority 1 prescribed burns achieved

	2018–19	2019–20	2020–21	2021–22	2022–23
Target	55%	55%	55%	55%	55%
Actual	48%	42%	39%	*	*
Actual - ArcMap	**	**	46%	37%	49%

Note to indicator: Priority 1 prescribed burns cannot constitute more than one third of planned prescribed burns to ensure there is enough flexibility in the burn program to allow the department to take advantage of suitable opportunities. Priorities are assigned to the department's Burn Options Program to reflect the department's land management responsibilities for mitigation of bushfire risk to communities and conservation values through strategic management of fuel loads. Providing enhanced criteria for prioritisation decisions results in a balanced representation of Priority 1 prescribed burns as a proportion of the total Burn Options Program. Less Priority 1 prescribed burns were completed primarily due to wetter-than-average weather conditions in late autumn.

* In 2020-21 a change was made to the method used to calculate the actual area of prescribed burning achieved. The department has demonstrated through the application of the ArcMap platform that a greater degree of accuracy can be achieved in reporting against this KPI.

** The prior year comparatives (from 2017-18 to 2019-20) have not been restated because it is not practicable to do so.

2. Proportion of South West bushfires contained to less than two hectares

The department is a land manager and has a responsibility under legislation (e.g., *Bushfire Act 1954*) to manage bushfires occurring on *Conservation and Land Management Act 1984* land. In the South West, the department manages the largest proportion of remaining bushland in a fragmented landscape, sharing boundaries with a range of other tenures, including substantial areas of private property and rural communities. If bushfires can be contained to areas less than two hectares, suppression costs and potential impacts on other land tenures and communities are significantly reduced.

	2018–19	2019–20	2020–21	2021–22	2022–23
Target	75%	75%	75%	75%	75%
Actual	81%	84%	76%	79%	86%

Note to indicator: This indicator relates to bushfires in the South West where the department is the initial attack agency. Compared to 2021-22, there was a seven per cent increase in the number of fires contained to less than two hectares where the department was the initial attack agency. As in previous financial years, the fire season was relatively stable, and conditions were generally conducive to the success of rapid initial attack methods.

Key efficiency indicators

Service 4: Visitor Services and Public Programs Provided in the Swan and Canning Riverpark

4.1 Average cost per hectare in the Swan and Canning Riverpark

Managing the Swan Canning Riverpark including assessing development proposals and delivering environmental management programs. The Swan Canning Riverpark consists of the area (hectares) for which the department is responsible under the *Swan and Canning Rivers Management (SCRM) Act 2006*, comprising the Swan Canning waterway (vested with DBCA) and the adjoining public lands (vested with State and Local Authorities) included in the Parks and Recreation Reserve created under the Metropolitan Region Scheme.

	2019–20	2020–21	2021–22	2022–23
Target	\$1,939	\$1,988	\$2,209	\$2,323
Actual	\$1,868	\$1,959	\$2,239	\$2,313

Note to indicator: The actual average cost per hectare is consistent with the 2022-23 target with the difference being 0.44 per cent.

Service 5: Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters

5.1 Average cost per hectare in national parks and other lands and waters

Management of lands and waters; dealing with public involvement, visitation, and appreciation of the natural environment on lands and waters managed by the department. Average cost is calculated by dividing service expenditure by the total land and waters under the department's care and management (hectares).

	2019–20	2020–21	2021–22	2022–23
Target	\$3.24	\$3.60	\$4.60	\$4.56
Actual	\$3.08	\$3.54	\$4.13	\$5.05

Note to indicator: The actual average cost per hectare to manage national parks and other lands and waters is higher than the prior year actual due to higher expenditure on various Government initiatives, such as the state-wide Aboriginal Ranger Program and Plan for Our Parks Initiatives. Expenditure was also higher because of adjusted government wages policy and the one-off cost of living payment made to employees. In 2022-23, financial liabilities were recognised and represent the present value of direct monetary payments promised to external parties under indigenous land use agreements.

Service 6: Conserving Habitats, Species and Ecological Communities

6.1 Average cost per hectare of wildlife habitat

Relates to costs associated with the development and implementation of programs for the conservation of biodiversity, including the variety of life forms: the different plants, animals and microorganisms, the genes they contain, and the ecosystems they form. Average cost is calculated by dividing service expenditure by the total land and waters under the department's care and management (hectares).

	2019–20	2020–21	2021–22	2022–23
Target	\$2.00	\$1.99	\$2.03	\$2.05
Actual	\$1.91	\$1.90	\$2.02	\$2.25

Note to indicator: The actual average cost per hectare of conserving wildlife habitat, species and ecological communities has increased due to the change in wages policy and the cost of living payment.

Service 7: Research and Conservation Partnerships

7.1 Average cost per hectare of wildlife habitat

Development and implementation of programs to conserve and improve the management of the State's biodiversity, based on best-practice science, by working with the community, industry, traditional owners and other stakeholders to deliver conservation outcomes. Average cost is calculated by dividing service expenditure by the total land and waters under the department's care and management (hectares).

	2019–20	2020–21	2021–22	2022–23
Target	\$0.88	\$0.83	\$0.67	\$0.64
Actual	\$0.65	\$0.62	\$0.54	\$0.55

Note to indicator: This measure had been expected to increase with higher grants revenue anticipated from external sources, however, this did not eventuate.

Service 8: Implementation of the Forest Management Plan

8.1 Average cost per hectare of forest

The figure used is the accrual basis average gross cost per hectare of managing State forest and timber reserves in accordance with the relevant management plan. State forest and timber reserves mostly fall within the area covered by the Forest Management Plan 2014-2023. A small portion of State forest and timber reserves, 6.5 per cent, falls outside the area of the Forest Management Plan 2014-2023. The area managed is less than the area gazetted, as State forest and timber reserves that are proposed to become part of the formal conservation reserve system in the Forest Management Plan 2014–2023 are being managed as if the land category change had already occurred.

	2019–20	2020–21	2021–22	2022–23
Target	\$14.92	\$14.90	\$16.90	\$16.54
Actual	\$14.28	\$14.52	\$15.65	\$16.91

Note to indicator: The actual average cost per hectare of forest is higher than the target due to the change in wages policy and the cost-of-living payment.

Service 9: Prescribed Burning and Fire Management

9.1 Average cost per hectare burnt

Delivering prescribed burning and fire management to protect the community and enhance natural values. Lands under the department's care are managed to protect communities, visitors and built and natural assets from bushfire damage and planned fire is used to achieve other land, forest and wildlife management objectives.

	2019–20	2020–21	2021–22	2022–23
Target	\$16.01	\$14.33	\$14.49	\$14.62
Actual	\$14.13	\$13.77	\$10.61	\$11.05

Note to indicator: The department treated 4,965,336 hectares of land through its prescribed burning program compared to 4,892,110 hectares in the prior year. Favourable weather conditions for prescribed burning across the state in spring and early autumn contributed to a more productive outcome.

Service 10: Bushfire Suppression

10.1 Average cost per hectare burnt

Suppressing bushfires that threaten or occur on lands managed by the Department.

	2019–20	2020–21	2021–22	2022–23
Target	\$20.11	\$11.74	\$13.27	\$13.26
Actual	\$16.84	\$117.65	\$25.81	\$59.54

Note to indicator: The total area burnt by bushfires to which the department contributed a suppression response in 2022-23 was 863,370 hectares. This compares to 2,168,614 hectares for the 2021-22 period. Prevailing weather conditions over much of the state in 2022-23 were generally consistent with a normal summer. The department made a significant contribution in assisting local government and the department of Fire and Emergency Services manage fires in Cervantes, Donnybrook and Ravensthorpe during 2022-23.

Other financial disclosures – employment and industrial relations

Table 14: Employee profile

	2021–22	2022–23
Full-time permanent	1115	1145
Full-time contract	241	251
Part-time measured on a FTE basis	260.78	273.08
On secondment	11.5	4
Total	1628.28	1673.08

*These figures do not include employees at the Rottneest Island Authority, Zoological Parks Authority and the Botanic Gardens and Parks Authority.

Employee numbers at the Statutory Authorities are reported in their respective Annual Reports.

Ministerial directives

No Ministerial directives were received during the financial year.

Agency Capability Review

The department was one of the first three agencies to participate in the Public Sector Commission's Agency Capability Review Program (the Review), which commenced in September 2021 and ran through to June 2022.

The Executive Summary report was published in September 2022. The department recognises the valuable insights and observations provided through the Review and continues to progress strategies to ensure the department remains a high performing public sector agency into the future.

As an example, the Review identified that different divisions across the department's diverse functional areas could benefit from strengthened horizontal connections. The department has begun work in this area with a project to identify and initiate Communities of Practice for common areas of activity among business areas.

Corporate Executive has considered a model to engage employees in a related professional practice, or like function, to increase collaboration. In parallel, the department is working with an external consultant to review its five statutory boards. This process is designed to solicit honest, genuine and constructive feedback from the boards and explore opportunities for improvement, synergies and consistency.

Government policy requirements

Substantive equality

The department is committed to achieving Substantive Equality in service delivery and employment and recognises that not all members of the community have the same opportunities to reach their full potential.

Through its Workforce and Diversity Plan 2021–2025 the department aims to address the factors that limit the employment and career advancement of Aboriginal and Torres Strait Islander (ATSI) people, people with disability and people from culturally and linguistically diverse backgrounds.

The department continued to build improved service delivery links with Aboriginal people across WA and currently has 18 joint management partnerships with traditional owner groups. Additional proactive measures in 2022–23 that addressed both the Policy Framework, the department's broader Reconciliation Action Plan (RAP) and the State Government's Aboriginal Empowerment Strategy, included:

- There were six contracts awarded to six independent Aboriginal businesses in 2022–23, worth a total of \$997,002.12.
- Achieving the highest to date representation of Aboriginal employees at the department, with 7.89 per cent of employees identifying as Aboriginal.

- Facilitating the allocation of another \$10 million to 17 Aboriginal organisations as a part of the \$66.5 million commitment under Phase 2 of the Aboriginal Ranger Program, leading to the direct employment and training of traditional owners on country and empowering communities.
- Progressing the Plan for Our Parks initiative, which aims to deliver new Aboriginal joint management and employment opportunities through the addition of five-million hectares of land and water to the conservation estate over five years.
- In 2022–23, the department progressed 16 active Native Title negotiations.
- Completion of Aboriginal Cultural Awareness training by 295 department employees.
- Increased use of Aboriginal knowledge, including through on-country science and research partnerships, to achieve improved biodiversity outcomes.
- Naming department-managed land and water and other conservation assets with culturally appropriate traditional language names.
- The department established and convened a State Government interagency working group designed to contribute to Closing the Gap Outcomes 15 and 16.

Access-for-all principles guide the planning and design of recreation areas and facilities, which aim to provide equitable access opportunities to visitors, including people with disabilities and the aged. This is also reflected in the department's Disability Access and Inclusion Plan 2021–25.

The department's employment advertising includes a statement on substantive equality to maximise opportunities for improving the agency's workforce diversity, by encouraging the recruitment of women, people with disability, Aboriginal people and people from culturally diverse backgrounds. The department's Workforce and Diversity Plan 2021–25 ensures that the department can meet its service delivery commitments by building a productive, inclusive and diverse workforce.

Occupational health, safety and injury management

The department's Health, Safety, Wellbeing and Injury Management Framework is a comprehensive system that ensures a unified and organised approach to managing the health, safety and wellbeing of employees within the department. It promotes coordination and collaboration among all working groups, including those in the department and the Statutory Authorities, which leads to enhanced performance throughout the year.

The department successfully maintained compliance during the transition from the *Occupational Safety and Health (OSH) Act 1984* and OSH Regulations 1996 to the new *Work Health and Safety (WHS) Act 2020* and WHS Regulations (General) 2022, which took effect on 31 March 2022 and supported employees and managers through the implementation of new WHS legislation.

While the department's injury management systems and return-to-work programs are implemented in accordance with the *Workers' Compensation and Injury Management (WCIM) Act 1981* and *WCIM Regulations 1982*, an external consultant was engaged to undertake a comprehensive review of the systems to identify opportunities for further efficiencies and improvements. Following the review, the department commenced implementing some of the recommendations to ensure employees are supported throughout their recovery and to return to work.

In accordance with the new WHS legislation requirements, the department continued to proactively monitor and mitigate psychosocial hazards to maintain and enhance a mentally healthy workplace. To facilitate an impactful, internal support network, a range of wellbeing services continued to be made available to employees including access to the Peer Support Network, Critical Incident Peer Responders, Wellbeing Coordinator and the Employee Assistance Program. Additionally, the department provided opportunities for employees to undertake Mental Health First Aid and De-escalation Skills training, and a Mental Health First Aid: Engaging Leaders course to further train managers in having conversations around mental health in the workplace was also developed.

During 2022–23, key achievements included:

- Procured, customised and commenced implementation of a new online system for managing health, safety and wellbeing.
- Commenced the implementation of recommendations from a review of the department's injury management framework.

- Delivered 17 information sessions on the latest WHS legislation for employees, and updated WHS training modules to align with the latest changes.
- Successfully trained over 750 department employees in Mental Health First Aid.
- Delivered Mental Health First Aid training course: Engaging Leaders, to 52 department managers.

Operational training

Maintaining a safe and healthy workforce includes a rigorous operational training program that takes into account unique circumstances faced by staff across the State.

The department's Operational Training Unit had 568 active enrolments in its accredited training courses and qualifications, issued 14 certificates of qualification and 555 statements of attainment to department employees and partnering agencies, and 1081 certificates of attendance for its non-accredited training products.

Key achievements in 2022–23 included:

- Forty one active courses are now hosted on the department's Learning Management System.
- Six new accredited training products were made available.
- Expanded the Conservation Employee Development Framework to service national park rangers requiring a Conservation and Ecosystem Management qualification that enables them to act in or apply for Grade 2 or senior ranger positions.
- There are 40 trainees participating in the Mentored Aboriginal Training and Employment Scheme. Eight trainees completed certificates in Conservation and Ecosystem Management. Trainee numbers are set to substantially increase due to joint management arrangements across the State, providing opportunities for Aboriginal people for employment and training in completing Certificates II, III and IV in Conservation and Ecosystem Management.
- Development and implementation of a new electronic version of the Annual Firearms Audit, transitioning it from a four-part PDF to an online platform, making it simpler to collate and finalise. Five firearms courses were delivered in 2022–23.
- Review of the department's Dive Program to ensure compliance with the new WHS legislation.

Table 15: Health and safety performance indicators

Measure	Results – prior years		Current reporting year	Results against target	
	2020–21	2021–22	2022–23	Target	Comment on result
Number of fatalities	0	0	0	0	Target achieved
Lost time injury and/or disease incidence rate	2.7	3	2.68	0 or 10% reduction	Target achieved
Lost time injury and/or disease severity rate	11	12	17.7	0 or 10% reduction	Target not met
Percentage of injured workers returned to work:					
(i) within 13 weeks	88%	88%	85%	Greater than or equal to 80%	Target achieved
(ii) within 26 weeks	95%	100%	86%		Target achieved
Percentage of managers trained in occupational safety, health and injury management responsibilities	34%	49%	47%	Greater than or equal to 80%	Target not met

*These figures do not include employees at the Rottneest Island Authority, Zoological Parks Authority and the Botanic Gardens and Parks Authority.

Employee numbers at the Statutory Authorities are reported in their respective Annual Reports.

Board and committee remuneration

The remuneration rates for boards and committees that assist the department are disclosed below .

Table 16: Animal Ethics Committee (Biodiversity, Conservation and Attractions)

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Martin Dziminski	Not eligible for remuneration	01/07/22 to 30/06/23	Nil
Member	Category A	Sessional	01/07/22 to 30/06/23	2100
Member	Category A	Sessional	01/07/22 to 30/06/23	700
Member	Category A	Sessional	01/07/22 to 30/06/23	1750
Member	Category B	Not eligible for remuneration	01/07/22 to 30/06/23	Nil
Member	Category B	Not eligible for remuneration	01/07/22 to 30/06/23	Nil
Member	Category B	Not eligible for remuneration	01/07/22 to 30/06/23	Nil
Member	Category B	Not eligible for remuneration	01/07/22 to 30/06/23	Nil
Member	Category C	Sessional	01/07/22 to 30/06/23	2450
Member	Category C	Sessional	01/07/22 to 30/06/23	1925
Member	Category D	Sessional	01/07/22 to 30/06/23	2450
Member	Category D	Sessional	01/07/22 to 30/06/23	2100
Total (Members not identified by name due to privacy reasons)				13,475

Categories: A Veterinarian, B Scientist, C Animal Welfare, D Independent community representative, E Other

Table 17: Conservation and Parks Commission

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Chris Doepel	Fortnightly	01/07/22 to 30/06/23	40,570
Deputy Chair	Jo-anne Lanagan	Fortnightly	01/07/22 to 30/06/23	25,538
Member	Penny Bond	Fortnightly	01/07/22 to 30/06/23	19,427
Member	Tahn Donovan	Fortnightly	01/07/22 to 30/06/23	11,806
Member	Kim Eckert	Fortnightly	01/07/22 to 30/06/23	19,427
Member	Mark Webb	Fortnightly	21/03/23 to 30/06/23	5156
Member	John Keesing	Not eligible for remuneration	01/07/22 to 30/06/23	Nil
Total				121,924

Table 18: Ningaloo Coast World Heritage Advisory Committee

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Regina Flugge	Sessional	01/07/22 to 30/06/23	1312
Member	Rachael Cooyou	Sessional	01/07/22 to 30/06/23	858
Member	Russell Babcock	Sessional	01/07/22 to 30/06/23	1716
Member	George Kailis	Sessional	01/07/22 to 30/06/23	Nil
Member	James Florisson	Sessional	01/07/22 to 30/06/23	858
Member	Jacqeline Hine	Sessional	01/07/22 to 30/06/23	858
Member	William Humphreys	Sessional	01/07/22 to 30/06/23	Nil
Member	Vicki Long	Sessional	01/07/22 to 30/06/23	429
Member	Hazel Walgar	Sessional	01/07/22 to 30/06/23	Nil
Member	Russell Brooks	Sessional	27/09/22 to 30/06/23	858
Member	Christopher Simpson	Sessional	22/09/22 to 30/06/23	858
Total				7747

Table 19: North West Shelf Flatback Turtle Conservation Program Advisory Committee and Scientific Panel

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Lyn Beazley	Sessional	01/07/22 to 30/06/23	Nil
Member	Rory McAuley	Not eligible for remuneration	01/07/22 to 30/06/23	Nil
Member	Narelle Montgomery	Not eligible for remuneration	01/07/22 to 30/06/23	Nil
Member	Andrew Smith	Not eligible for remuneration	01/07/22 to 30/06/23	Nil
Total				Nil

Table 20: Purnululu World Heritage Area Advisory Committee

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Glen Chidlow	Not eligible for remuneration	01/07/22 to 30/06/23	Nil
Member	Paul Butters	Sessional	01/07/22 to 30/06/23	Nil
Member	Sarah Legge	Sessional	01/07/22 to 30/06/23	429
Member	Cherylene Nocketta	Sessional	01/07/22 to 30/06/23	995
Member	Josephine Drill	Sessional	01/07/22 to 30/06/23	2428
Member	Vincent Edwards	Not eligible for remuneration	01/07/22 to 30/06/23	995
Member	Eldride Edwards	Sessional	01/07/22 to 30/06/23	429
Member	Bonnie Edwards	Sessional	01/07/22 to 30/06/23	429
Member	Peter Backshall	Sessional	01/07/22 to 30/06/23	429
Member	Cr Patricia McKay	Not eligible for remuneration	01/07/22 to 30/06/23	Nil
Total				6134

Table 21: Shark Bay World Heritage Advisory Committee

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Phillip Scott	Sessional	01/07/22 to 27/10/22	2624
Member	Anthony Bellottie	Sessional	01/07/22 to 30/06/23	1716
Member	David Newsome	Sessional	01/07/22 to 20/11/22	1716
Member	Janine Guenther	Sessional	01/07/22 to 30/06/22	1287
Member	Juliane Bush	Sessional	01/07/22 to 30/06/23	644
Member	Laura Gray	Sessional	01/07/22 to 30/06/23	1073
Member	Diana Walker	Sessional	01/07/22 to 30/06/23	1073
Member	Brendon Bellottie	Sessional	01/07/22 to 30/06/23	Nil
Member	Jane Blennerhasset	Sessional	01/07/22 to 30/06/23	644
Total				10,777

Table 22: Swan River Trust Board

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair (outgoing)	Hamish Beck	Fortnightly	01/07/22 to 08/05/23	13,852
Chair (current)	David McFerran	Fortnightly	08/05/23 to 30/06/23	2075
Deputy Chair (outgoing)	Dr Joanna Pearce	Fortnightly	16/09/22 to 08/05/23	8311
Deputy Chair (current)	Peter King	Sessional	01/07/22 to 30/06/23	2993
Member (outgoing)	Vanessa Martin	Sessional	01/07/22 to 30/03/23	1345
Member (outgoing)	Jo Wilkie	Sessional	01/07/22 to 30/03/23	1614
Member (current)	Marenée Provost	Sessional	01/07/22 to 30/06/23	2442
Member (current)	Cr Sara Saberi	Sessional	01/07/22 to 30/06/23	2028
Member (current)	Dr Penny O'Connor	Sessional	08/05/23 to 30/06/23	414
Member (current)	Tracy Shea	Sessional	08/05/23 to 30/06/23	414
Member (current)	Jacquie Stone	Not eligible for remuneration	01/07/22 to 30/06/23	Nil
Total				35,488

WA Multicultural Policy Framework

As part of its commitment to achieving and fostering a diverse and inclusive workforce, the department employs strategies to improve the representation of people from culturally and linguistically diverse backgrounds, promoting their inclusion and eliminating discrimination against them.

Key achievements in 2022–23 included:

- Engagement of a Workplace Language Literacy and Numeracy (LLN) specialist to create a Work Readiness Program to support rangers and trainees from the department's Mentored Aboriginal Training and Employment Scheme. The program will also be of assistance in preparing for the projected increase in the number of joint management partnerships.
- Progression on the development of an Aboriginal Engagement Action Plan, which incorporates five key themes: Caring for Country, Respecting and protecting Aboriginal culture and heritage, employment and workforce development, Aboriginal economic participation and policy and leadership.
- Harmony week events hosted across the department and raising awareness of the United Nations International Day for the Elimination of Racial Discrimination.
- Ensuring employees completed the department's Workplace Discrimination and Harassment course every five years.

Other legal requirements

Treasurer's Instruction 953 – publication and presentation of annual estimates

2023-24 annual estimates

In accordance with *Treasurer's Instruction 953*, the 2023-24 annual estimates for the Department of Biodiversity, Conservation and Attractions are published in the 2022-23 Annual Report. Actual results will be reported against these estimates in the 2023-24 Annual Report.

INCOME STATEMENT 2023-24

	DEPARTMENT ITSELF \$'000
COST OF SERVICES	
Expenses	
Employee benefits	223,798
Grants and subsidies	39,559
Supplies and services	128,853
Accommodation	3,358
Depreciation and amortisation	34,620
Finance and interest costs	790
Other expenses	20,072
TOTAL COST OF SERVICES	451,050
Income	
Sale of goods and services	32,174
Regulatory fees and fines	190
Grants and subsidies	12,233
Other revenue	15,712
Total Income	60,309
NET COST OF SERVICES	390,741
INCOME FROM STATE GOVERNMENT	
Service appropriations	336,461
Resources received free of charge	1,493
Royalties for Regions Fund:	
Revenue from Regional Community Services Fund (RfR) - Recurrent	27,811
Other appropriations	1,050
Other revenues	21,206
TOTAL INCOME FROM STATE GOVERNMENT	388,021
SURPLUS/ (DEFICIENCY) FOR THE PERIOD	(2,720)

STATEMENT OF FINANCIAL POSITION 2023-24

	DEPARTMENT ITSELF \$'000
CURRENT ASSETS	
Cash assets	10,237
Restricted cash	61,359
Holding account receivables	11,300
Receivables	13,349
Other current assets	9,613
Assets held for sale	13
Total current assets	105,871
NON-CURRENT ASSETS	
Holding account receivables	301,452
Property, plant and equipment	3,151,044
Restricted cash	3,559
Other non-current assets	941
Total non-current assets	3,456,996
TOTAL ASSETS	3,562,867
CURRENT LIABILITIES	
Employee provisions	43,489
Payables	8,673
Borrowings and leases	6,001
Other current liabilities	15,486
Total current liabilities	73,649
NON-CURRENT LIABILITIES	
Employee provisions	7,634
Borrowings and leases	8,768
Other non-current liabilities	5,983
Total non-current liabilities	22,385
TOTAL LIABILITIES	96,034
EQUITY	
Contributed equity	3,323,450
Accumulated surplus/(deficit)	82,469
Reserves	60,914
Total equity	3,466,833
TOTAL LIABILITIES AND EQUITY	3,562,867

STATEMENT OF CASHFLOWS 2023-4

	DEPARTMENT ITSELF \$'000
CASHFLOWS FROM STATE GOVERNMENT	
Service appropriations	301,841
Capital appropriation	53,157
Holding account drawdowns	11,300
Royalties for Regions Fund:	
Receipt from Regional Community Services Fund (RfR)	27,811
Receipt from Regional Infrastructure & Headworks (RfR)	33,274
Climate Action Fund	3,187
Other	21,206
Administered appropriations	1,050
Net cash provided by State Government	452,826
CASHFLOWS FROM OPERATING ACTIVITIES	
Payments	
Employee benefits	(223,516)
Grants and subsidies	(38,309)
Supplies and services	(110,183)
Accommodation	(3,356)
GST payments	(13,322)
Finance and interest costs	(790)
Other payments	(38,516)
Receipts	
Regulatory fees and fines	190
Grants and subsidies	13,000
Sale of goods and services	32,686
GST receipts	13,327
Other receipts	15,200
Net cash from operating activities	(353,589)
CASHFLOWS FROM INVESTING ACTIVITIES	
Purchase of non-current assets	(98,044)
Proceeds from sale of non-current assets	500
Net cash from investing activities	(97,544)
CASHFLOWS FROM FINANCING ACTIVITIES	
Repayment of borrowings and leases	(5,220)
Net cash from financing activities	(5,220)
NET INCREASE/(DECREASE) IN CASH HELD	(3,527)
Cash assets at the beginning of the reporting period	78,682
Net cash transferred to/from other agencies	-
Cash assets at the end of the reporting period	75,155

Outcomes and Key Effectiveness Indicators 2023-24	DEPARTMENT ITSELF
Outcome: Community enjoyment, appreciation and understanding of attractions under the Department's care:	
Average level of visitor satisfaction in the Swan and Canning Riverpark	85.00%
Average level of visitor satisfaction in national parks and other lands and waters	90.00%
Outcome: Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions:	
Proportion of critically endangered and endangered species and ecological communities that have a recovery plan	72.00%
Area of land baited for introduced predators	3,875,015 ha
Outcome: Sustainable use of forest resources:	
Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan	1,910,000 m3
Outcome: Lands under the Department's care are managed to protect communities, visitors and built natural assets from bushfire damage and planned fire is used to achieve other land, forest and wildlife management objectives:	
Proportion of planned Priority 1 prescribed burns achieved	55.00%
Proportion of South West bushfires contained to less than two hectares	75.00%

Services and Key Efficiency Indicators 2023-24	DEPARTMENT ITSELF
Visitor Services and Public Programs Provided in the Swan and Canning Riverpark	
Average Cost per Hectare in the Swan and Canning Riverpark	\$2,455.34
Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters	
Average Cost per Hectare in National Parks and Other Lands and Waters	\$4.85
Conserving habitats, species and ecological communities	
Average Cost per Hectare of Wildlife Habitat	\$1.91
Research and conservation partnerships	
Average Cost per Hectare of Wildlife Habitat	\$0.56
Implementation of the Forest Management Plan	
Average Cost per Hectare of Forest	\$45.13
Prescribed Burning and Fire Management	
Average Cost per Hectare Burnt	\$13.80
Bushfire Suppression	
Average Cost per Hectare Burnt	\$17.81

Unauthorised use of credit cards

Table 23: Unauthorised use of credit cards

Financial Year	2022–23
Aggregate amount of personal use expenditure for the reporting period.	\$6,206.24
Aggregate amount of personal use expenditure settled by the due date (within 5 working days).	\$6,206.24
Aggregate amount of personal use expenditure settled after 5 working days.	N/A
Aggregate amount of personal use expenditure outstanding at balance date.	\$0.00

Act of grace payments

No act of grace payments were made by the department in 2022–23.

Advertising, market research, polling and direct mail

In accordance with section 175ZE of the *Western Australian Electoral Act 1907*, the department incurred the following expenditures in advertising.

Total Expenditure 2022–23 was:	\$241,296.40
Expenditure has occurred in the following areas:	
Advertising agencies – recruitment	
Initiative Media Australia Pty Ltd	\$92,407.70
Direct mail organisations	NIL
Market research organisations	NIL
Media advertising organisations	\$148,888.70
A.R.M. Marketing	\$360
Andimaps	\$1,202.73
Aurora Magazine	\$550
Carat Australia Media Services	\$71,507.01
Countrywide Publications	\$1,818.18
Executive Media	\$863.64
Great Walk Magazine	\$695
Initiative Media Australia	\$59,982.82
Jurien Bay Community Resource Centre	\$355.46
Marsh Agencies	\$795
Optima Press	\$870
Premium Publishers	\$716
Southerly Magazine	\$1060
State Law Publisher	\$4,628.74
Travel West Publications	\$297.50
Walpole Community Resource Centre	\$2,684.08
Walpole Weekly	\$117.54
Walsh Media	\$385

Disability access and inclusion plan outcomes

The department's Diversity and Access Committee monitors the implementation of the Disability, Access and Inclusion Plan 2021–2025 and works to ensure people with disability have the same opportunities as others to access services, information, facilities and employment.

During 2022–23 planning for accessible visitor infrastructure progressed for:

- Renovation of accessible toilets in Walyunga National Park, as part of an election commitment.
- Mangrove Cove boardwalk in Kalgulup Regional Park.
- Day use facilities, accessible toilet and trail to the Tree in the Rock in Porongurup National Park, as part of the WA Recovery Plan.
- Accessible toilet at The Gap in Torndirrup National Park, as part of an election commitment.
- Rabbit Hill lookout in Leeuwin-Naturaliste National Park.
- New visitor and interpretation facilities on Penguin Island in Shoalwater Marine Park.

Construction work commenced on the following projects:

- Accessible path and lookout in Maidens Reserve in Kalgulup Regional Park.
- Day use facilities in John Forrest National Park, as part of the WA Recovery Plan and an election commitment.
- Accessible toilet facilities in Torndirrup National Park as part of the WA Recovery Plan.

The following projects were completed:

- A new \$2.39 million all-abilities nature playground at Mangrove Cove Bunbury, a commitment by the State Government to provide a unique and accessible nature play opportunity in Bunbury.
- 800m of accessible pathway at Barna Mia in Dryandra National Park, as part of the Accessible Parks initiative.
- Extension to the accessible paths and boardwalks at the Ancient Empire at the Valley of the Giants, as part of the WA Recovery Plan.
- Dwaarlindjirraap suspension bridge, providing assisted access over the Murray River in Lane Poole Reserve, as part of the Dwellingup Adventure Trails initiative.
- Redgate Beach carpark, toilet, paths and accessible lookout in Leeuwin Naturaliste National Park as part of the WA Recovery Plan.
- Camping and day use facilities at Lake Kepwari, as part of the Accessible Parks initiative.
- Improvements to the visitor centre and dolphin viewing experience, and completion of the World Heritage garden, at Monkey Mia, as part of the WA Recovery Plan.

The department continued to implement numerous initiatives and activities in line with the DAIP. These included:

- Continued recognition by the Disability Confident Recruiter for 2022–23 for its commitment to inclusive hiring practices.
- Employment of people with disability on fee-for-service contracts through Western Australian Disability Enterprises, which currently include Activ Foundation, Intelife and Westcare.
- Utilising a range of disability recruitment specialists and continuing to email all advertised positions to recruitment agencies.
- Ensuring department-hosted events, building reception areas and parking facilities are accessible to people with disability and monitoring and addressing complaints about access.
- Ensuring the department's website continues to meet contemporary best practice and applicable legislative requirements for access for people with disability, and that departmental information is available in alternative formats.
- Celebrating the achievements and contribution people with disability make to the department at the Annual BBQ recognising International Day of People with Disability.
- Commencement of a review of diversity group representation in the mid to high salary range in comparison to lower salary ranges, to inform targeted recruitment opportunities for 2023–24.

Compliance with public sector standards and ethical codes

The department is committed to upholding the Public Sector Standards and Western Australian Public Sector Code of Ethics. It prioritises ethics and integrity, which are fundamental to its values and Code of Conduct, and its goal is to foster a professional, equitable, transparent and positive work environment.

The department's mandatory induction training includes accountable and ethical decision making, workplace discrimination and harassment and records awareness, to encourage employees to maintain the highest standards of conduct and integrity. Existing employees are currently required to complete refresher training every five years, however, under a revitalised integrity framework, from 2023–24 refresher training will be mandatory every three years.

In 2022–23, there were five breaches of the Public Sector Standards in Human Resources. All breaches were resolved with no further issue.

Recordkeeping plans

As required under section 19 of the *State Records Act 2000* (the Act), the department has an approved Recordkeeping Plan. This is supported by policy, procedures and training to ensure compliance with the Act. Completion of an e-learning course covering the legislative and policy framework for recordkeeping is a mandatory induction requirement for all new employees, including temporary employees and contractors. In addition, employees who have successfully completed the recordkeeping awareness induction training are required to complete the refresher module every five years, ensuring the program continues to be effective. The department is continuing to work towards a more digitally-focused recordkeeping environment to support business outcomes and deliver better services.



Department of Biodiversity,
Conservation and Attractions

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