

Western Australian Auditor General's Report



Opinions on Ministerial Notifications



Report 10: May 2018

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WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

Opinions on Ministerial Notifications

Report 10
May 2018



**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

OPINIONS ON MINISTERIAL NOTIFICATIONS

This report has been prepared for submission to Parliament under the provisions of section 24 of the *Auditor General Act 2006*.

This report deals with 7 decisions by 5 Ministers not to provide information to Parliament:

- Two decisions by the Minister for Health, the Hon Roger Cook MLA, about a report on 2015-16 induced abortions and information on abortions for the gestation range 26 to 33 weeks.
- One decision by the Attorney General, the Hon John Quigley MLA, about legal advice sought in relation to an ex gratia payment to the Dhu family.
- Two decisions by the Treasurer, the Hon Ben Wyatt MLA, about the overall cost to government in lost revenue from increasing the payroll tax threshold over the forward estimates.
- One decision by the Minister for Water, the Hon Dave Kelly MLA, about proposed water use by Gogo Station in the Kimberley.
- One decision by the Minister for Tourism, the Hon Paul Papalia MLA, about the amount of funding provided for the Margaret River Gourmet Escape in 2015, 2016 and 2017.

SANDRA LABUSCHAGNE
ACTING AUDITOR GENERAL
24 May 2018

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Ministerial decisions not to provide information to Parliament

Introduction

This report deals with 7 decisions by 5 Ministers not to provide information to Parliament:

- Two decisions by the Minister for Health, the Hon Roger Cook MLA, about a report on 2015-16 induced abortions and information on abortions for the gestation range 26 to 33 weeks.
- One decision by the Attorney General, the Hon John Quigley MLA, about legal advice sought in relation to an ex gratia payment to the Dhu family.
- Two decisions by the Treasurer, the Hon Ben Wyatt MLA, about the overall cost to government in lost revenue from increasing the payroll tax threshold over the forward estimates.
- One decision by the Minister for Water, the Hon Dave Kelly MLA, about proposed water use by Gogo Station in the Kimberley.
- One decision by the Minister for Tourism, the Hon Paul Papalia MLA, about the amount of funding provided for the Margaret River Gourmet Escape in 2015, 2016 and 2017.

Section 82 of the *Financial Management Act 2006* (the FM Act) requires a Minister who decides that it is reasonable and appropriate not to provide certain information to Parliament, to give written notice of the decision to both Houses of Parliament and the Auditor General within 14 days of the decision.

Section 24 of the *Auditor General Act 2006* requires the Auditor General to provide an opinion to Parliament as to whether the Minister's decision was reasonable and appropriate.

What did we do?

The Audit Practice Statement on our website (www.audit.wa.gov.au) sets out the process we follow to arrive at our section 82 opinions, including:

- a review of agency documents
- a review of any advice provided to the relevant Minister by agencies, the State Solicitor's Office or other legal advisers
- interviews with key agency persons including discussions about our draft findings and the Auditor General's opinion.

Our procedures are designed to provide sufficient appropriate evidence to support an independent view to Parliament on the reasonableness and appropriateness of the Minister's decision.

We have not performed an audit, however our procedures follow the key principles in the Australian Auditing and Assurance Standards.

Ministerial decision not to provide a report on 2015-16 induced abortions

Opinion

The decision by the Minister for Health, the Hon Roger Cook MLA, not to provide Parliament with a copy of the report *Notification of Induced Abortions, 2015-16, Gestation 20 weeks or more* was not reasonable and therefore not appropriate as most of the information was not confidential and could have been provided.

Background

In Parliament on 11 May 2017, the Hon Nick Goiran MLC asked the Parliamentary Secretary representing the Minister for Health for a range of information on abortions. Part (9) of Legislative Council Question on Notice 5 asked for the following information:

(9) I refer to supplementary information No. A5, provided by the Department of Health to the Standing Committee on Estimates and Financial Operations, arising from the 2014-15 Annual Report Hearings, and I ask:

(a) when was the second annual report submitted by the Executive Director, Public Health in 2016; and

(b) when will the Minister table this report?

On 15 June 2017, the Minister provided the information requested in (a) and declined to provide the information requested in (b), replying:

(9)(a) The confidential report 'Notification of induced abortions, 2014/15, Gestation 20 weeks or more' was provided by the Executive Director Public Health to the Minister for Health in August 2016, and a revised version was provided in November 2016.

(b) The report is confidential, contains medical information on 'Reason for Abortion', and will therefore not be tabled.

On 27 September 2017, the Minister notified the Auditor General of his decision not to provide the requested information in accordance with section 82 of the FM Act.

Key findings

The decision by the Minister not to provide the requested report *Notification of Induced Abortions, 2015-16, Gestation 20 weeks or more* was not reasonable and therefore not appropriate.

The Minister properly sought advice from the Department of Health (Department) before responding to the request. The Department recommended the Minister not provide the report as it was confidential and contained medical information. The Minister followed the Department's advice.

We assessed information in the report using key criteria for confidentiality. Specifically:

Criterion 1 – Is the information sufficiently secret? Is it significant?

This criterion was met. At the time the Minister declined to provide the information to Parliament, the report was not generally known or ascertainable.

The report contained information on abortions of 20 weeks or more in 2015-16. The report was not publicly available at the time the Minister declined to provide it to Parliament.

Criterion 2 – Is it in the public interest for the information to remain confidential?

This criterion was not met. The majority of the information in the report was quantitative. For example, the number of procedures, year of procedure, and gestation period. We assessed the potential benefits and detriments of disclosure and found no compelling reason for most of this information to remain confidential.

However, there are well-founded reasons for the small volume of clinical patient information in the report to remain confidential. The Minister advised Parliament that this information could be used to identify individual patients, such as those diagnosed with rare medical conditions. Keeping this clinical information confidential is in line with the National Health Information Standards and Statistics Committee's *Guidelines for the Disclosure of Secondary Use Health Information for Statistical Reporting, Research and Analysis* 2015.

In advising the Minister, the Department did not consider if a redacted copy of the report could have been provided to Parliament. The Department relied on its established position that the report was confidential. Determining whether information is confidential is not straightforward. It is good practice for agencies to carefully assess all information requested on a case by case basis and document their assessment.

On 21 September 2017, after the Minister declined to provide the information to Parliament, but before notifying the Auditor General about his decision, the Department provided a redacted copy of the report to Hon Nick Goiran under the *Freedom of Information Act 1992*. Further information was released to Hon Nick Goiran on 28 February 2018. A small part of the report remains redacted.

Response from the Department of Health

The Department acknowledges the findings of the Auditor General.

The Department holds a significant volume of very sensitive information and takes very seriously the responsibilities and duties that come with being the repository of that sensitive information.

In advising the Minister, the Department was conscious of the need to ensure that sensitive information was properly managed and not disclosed without appropriate justification. This was particularly pertinent in this case because of the nature of the clinical information contained in this document, the circumstances of how it was obtained and the potential for its disclosure to cause further distress to the families to whom it relates. The information contained in the document is of a confidential nature and is not generally known to the public. Although the Auditor General has noted that the Department relied on its "established position" that the document was confidential, it must also be noted that the Department's "established position" is based upon a clear and thorough understanding of the nature of the information contained in this particular type of report, the circumstances in which that information is collected and the protocols under which it is managed.

The Department considered that the sensitivity of the information, the potential inconsistency of its disclosure with applicable national health standards and the possible impact of its disclosure warranted the Minister not disclosing the Report. It gave advice, in good faith, to that effect to the Minister and the Minister, in good faith, followed that advice. The Department acknowledges and accepts the Auditor General's comments with respect to the possibility of providing a redacted copy of the document being sought such that only the quantitative information remained. The Department will ensure that possibility is fully considered in future matters.

Ministerial decision not to provide abortion information for the gestation range 26 to 33 weeks

Opinion

The decision by the Minister for Health, the Hon Roger Cook MLA, not to provide Parliament with the number of cases of infants who showed signs of life after an abortion procedure for gestation range 26 to 33 weeks was reasonable and therefore appropriate.

Background

In Parliament on 23 August 2017, the Hon Nick Goiran MLC asked the Parliamentary Secretary representing the Minister for Health for information on induced abortions for some gestation ranges. Legislative Council Question on Notice 308 asked for the following information:

I refer to the cases of infants who show signs of life after an abortion procedure, and I ask for the period 20 May 1998 to 31 December 2016:

- (a) how many of these cases were induced abortions assigned the code for gestation range 20-25 weeks;*
- (b) how many of these cases were induced abortions assigned the code for gestation range 26-33 weeks; and*
- (c) how many of these cases were induced abortions at 26 weeks' gestation or later?*

On 11 October 2017, the Parliamentary Secretary representing the Minister for Health provided the information requested in (a) and (c) and declined to provide the information requested in (b), replying:

As at 24 August 2017, between 1 July 1999 and 31 December 2016:

- (a) There were 15 induced abortions assigned the code for gestation range 20-25 weeks.*
- (b) The answer to this question has been suppressed for patient confidentiality; provision of this figure would reveal a number less than 5 for 34 weeks' gestation or later.*
- (c) There were 6 induced abortions at 26 weeks' gestation or later.*

On 24 October 2017, the Minister notified the Auditor General of his decision not to provide the information requested in (b) in accordance with section 82 of the FM Act.

Key findings

The decision by the Minister not to provide the requested information was reasonable and therefore appropriate.

The Minister sought advice from the Department of Health (Department) before responding to the information request. The Department advised the Minister to suppress the number of cases of induced abortions assigned the code for gestation range 26 to 33 weeks (part b of the question). The Minister followed the Department's advice.

We assessed the information using key criteria for confidentiality. Specifically:

Criterion 1 – Is the information sufficiently secret? Is it significant?

This criterion was met. The information was not generally known or ascertainable prior to the Minister declining to provide the information.

Criterion 2 – Is it in the public interest for the information to remain confidential?

This criterion was met. The Minister advised Parliament that the information was suppressed for patient confidentiality reasons. This is in line with the National Health Information Standards and Statistics Committee's *Guidelines for the Disclosure of Secondary Use Health Information for Statistical Reporting, Research and Analysis* 2015.

We accept that patient information that could lead to an individual being directly or indirectly identified should not be released to the public. This protects patient confidentiality.

Ministerial decision not to provide information about legal advice sought for an ex gratia payment

Opinion

The decision by the Attorney General, the Hon John Quigley MLA, not to provide Parliament with information about legal advice sought in relation to an ex gratia payment to the Dhu family was reasonable and therefore appropriate.

Background

In Parliament on 2 November 2017, Hon Michael Mischin MLC asked the Leader of the Government in the Legislative Council representing the Attorney General for the following information in Question without Notice 780:

- (1) *Was a formal request for an ex gratia payment made on behalf of the Dhu family; and, if so, when and from whom?*
- (2) *Was legal advice sought and received regarding the appropriateness of such a payment and the amount?*
- (3) *If no to (2), why not?*
- (4) *If yes to (2), from whom and on what date was that advice sought and on what date was advice received?*
- (5) *When was the decision to award an ex gratia payment made and by whom, what was the basis for the decision to do so, and was it recorded and how?*
- (6) *Was the decision to award an ex gratia payment consistent with or contrary to "the general conclusion" of the advice received?*

On 2 November 2017, the Minister answered part (1). However, the Minister declined to give the information requested in parts (2) to (6), replying:

- (2) *Yes, advice was sought and is subject to legal professional privilege, and accordingly I am unable to provide the requested information. I am cognisant of my obligations under section 82 of the Financial Management Act and will provide any notice required by that section to Parliament and to the Auditor General in accordance with the legislative requirements.*
- (3) - (4) *See (2).*
- (5) *The Attorney General disclosed during the Legislative Assembly budget estimates hearing on 20 September 2017 that the government had paid an ex gratia payment to the Dhu family. The member would be aware that the making of an ex gratia payment is a matter for cabinet upon the recommendation of the Attorney General. I am unable to provide an answer to remaining aspects of this question as the information being sought is cabinet-in-confidence. Again, I will comply with any obligation I have to provide notification of this to the house and to the Auditor General in accordance with section 82 of the Financial Management Act 2006.*
- (6) *See (2).*

On 23 November 2017, the Attorney General notified the Auditor General of his decision not to provide the requested information in accordance with section 82 of the FM Act.

In considering the Attorney General's decision, we followed the approaches laid out in our previous *Opinions on Ministerial Notifications* dealing with legal professional privilege¹ and Cabinet-in-confidence².

Key findings

The decision by the Attorney General not to provide the requested information was reasonable and therefore appropriate.

The State Solicitor's Office (SSO) told us that it provided the Attorney General with assistance in responding to the question.

Legal professional privilege

Parts (2), (3), (4) and (6) of the question asked for information about legal advice the Government received in considering an ex gratia payment to the Dhu family. The Attorney General informed Parliament that advice was received, but that he was unable to provide the information as it was subject to legal professional privilege.

Our request to see the legal advice was declined, as in SSO's view releasing the information to the Auditor General could waive legal professional privilege.

On this occasion, we received sufficiently convincing other evidence that SSO provided advice to the Attorney General regarding the request for an ex gratia payment. We are also satisfied that this advice met the definition of legal advice, and that the requested information would reasonably be protected by legal professional privilege.

Cabinet-in-confidence

Part (5) of the question asked for information about how the decision was made to award an ex gratia payment to the Dhu family. The Attorney General informed Parliament that he was unable to provide this information, as decisions to make an ex gratia payment are a matter for Cabinet and are subject to Cabinet-in-confidence.

We reviewed Cabinet documents regarding the payment and found it was the subject of a submission considered by Cabinet. The information requested in part (5) was not generally known or ascertainable from publicly available sources.

On this basis, we are satisfied that the requested information is subject to Cabinet-in-confidence, as providing it would reveal the deliberations and decisions of Cabinet.

¹ Office of the Auditor General. 2016 Report 10: *Opinions on Ministerial notifications*

² Office of the Auditor General 2016 Report 18: *Opinions on Ministerial notifications*

Ministerial decisions not to provide information about the overall cost of increasing the payroll tax threshold

Opinion

The decisions by the Treasurer, the Hon Ben Wyatt MLA, not to provide Parliament with the requested information were not reasonable and therefore not appropriate, as the information was already publicly known.

Background

This Opinion deals with 2 identical parliamentary questions about the forward estimates of revenue loss to government if the payroll tax-free threshold is increased from \$850,000 to \$1 million.

Legislative Council Question Without Notice 856 part (4)

In Parliament on 28 November 2017, the Hon Jacqui Boydell MLC asked the Minister representing the Treasurer:

What would be the overall cost to government in lost revenue from raising the payroll taxation threshold to \$1 million over the forward estimates?

The Minister replied:

The government is considering changes to the payroll-tax-free threshold as part of the 2018-19 budget and any existing indicative analysis will inform cabinet's decision-making.

Legislative Council Question Without Notice 885 part (3)

In Parliament on 29 November 2017, the Hon Colin Holt MLC asked the Minister representing the Treasurer:

What would be the overall cost to government in lost revenue from raising the payroll taxation threshold to \$1 million over the forward estimates?

The Minister replied:

The government is considering changes to the payroll tax-free threshold as part of the 2018-19 budget and any existing indicative analysis will inform the decision making of cabinet.

On 21 December 2017, the Treasurer notified the Auditor General of his decisions not to provide the requested information in accordance with section 82 of the FM Act.

Key findings

The decisions by the Treasurer not to provide the requested information were not reasonable and therefore not appropriate.

The Treasurer declined to provide the information to Parliament on the basis that it formed part of policy options being prepared for Cabinet and therefore subject to public interest immunity. The Treasurer did not seek advice from the Department of Treasury before responding to the request.

The core principle of Cabinet confidentiality is to protect information that would reveal deliberations and decisions of Cabinet. In considering the Treasurer's decision, we followed

the approaches laid out in our previous *Opinions on Ministerial Notification* dealing with Cabinet-in-confidence³.

However, we did not carry out a full assessment of the requested information against these considerations, as we found the information was generally known or ascertainable at the time the Treasurer declined to provide it. The overall cost to government had been provided to Parliament 3 weeks earlier:

- On 7 November 2017 – the Treasurer advised Parliament during the second reading of the Payroll Tax Assessment Amendment (Debt and Deficit Remediation) Bill 2017 (the Bill) in the Legislative Assembly that:

“If we increased the threshold to \$1 million, the impact across the forward estimates would be \$139 million...”

The transcript of the second reading is publicly available on the Parliament website.

- On 7 December 2017 – the Minister representing the Treasurer, advised the Legislative Council during the debate discussing the Bill that:

“Increasing the threshold will flow through to all taxpayers with wages up to \$7.5 million at a cost of \$139 million over the forward estimates ... the Treasurer gave this information in the Legislative Assembly” (on 7 November 2017).

The transcript of the debate is publicly available on the Parliament website.

While we acknowledge that the Treasurer’s written notice to Parliament included consideration of whether sections or a redacted copy of the information could be provided, it did not consider if the information was already publicly available.

³ Office of the Auditor General 2016 Report 18: *Opinions on Ministerial Notifications*

Ministerial decision not to provide information about proposed water use by Gogo station

Opinion

The decision by the Minister for Water, the Hon Dave Kelly MLA, not to provide Parliament with all the requested information was reasonable and therefore appropriate.

Background

In Parliament on 15 August 2017, the Hon Robin Chapple MLC asked the Minister for Regional Development representing the Minister for Water for details of proposed water use by Gogo Station, as follows:

Legislative Council Question on Notice 145

I refer to Gogo Station in the Kimberley and their proposed water use for irrigation and ask:

- (a) has the Department of Water received any documents from Gogo Station or anyone acting on their behalf, which detail the pumping of water from any waterways or aquifers;*
- (b) if yes to (a), will the Minister list the titles of those documents and table them;*
- (c) if no to (b), why not;*
- (d) is the Minister aware of how much water Gogo Station wants to pump from surface water; and*
- (e) if yes to (d), will the Minister please provide details of how much water Gogo Station wants to pump from surface water, and how this water would be harvested?*

On 30 November 2017, the Minister provided the following answers:

- (a) Yes.*
- (b) Yes [See tabled paper no 949.]. Information of a personal, confidential or commercially sensitive nature has been redacted by the Department of Water and Environmental Regulation after consultation with the project's proponent.*
- (c) Not applicable.*
- (d) Yes.*
- (e) 50 gegalitres per year, harvested from an offtake channel about three metres above the bed level of the Margaret River.*

On 4 December 2017, the Auditor General received the Minister's notification of his decision not to provide the information in accordance with section 82 of the FM Act.

Key findings

The decision by the Minister not to provide all the requested information, but to provide redacted versions of the information, was reasonable and therefore appropriate.

The Minister properly sought advice from the Department of Water and Environmental Regulation (Department), before responding to the request. The Department recommended the Minister provide the documents with information of a personal, confidential or commercially sensitive nature redacted. The Minister followed the Department's advice and provided Parliament with 4 redacted documents, listed below.

No.	Document tabled	
1	Form 3S Application for a 5C licence to take surface water under the <i>Rights in Water and Irrigation Act 1914</i>	Application
2	Form 3G Application for a 5C licence to take groundwater under the <i>Rights in Water and Irrigation Act 1914</i> . Application to amend an existing licence by increasing the Annual Water Entitlement from 1.5GL to 2.5GL	Application
3	Kimberley Cropping. Water Resource Plan. Gogo Station Pty Ltd. January 2016	Application supporting document
4	Submission for Discussion of Business Case Proposal. Kimberley Cropping. Water Resource Plan. Gogo Station Pty Ltd. October 2014	Application supporting document

Figure 1: Documents tabled with Minister Kelly's response to Question on Notice 145 – information about proposed water use by Gogo Station

We assessed the information that was redacted from the documents using our criteria for information that is confidential to a third party. Specifically:

Criterion 1 – the confidential information must be specifically identified

This criterion was met. Four documents were provided to the Department by the owners of Gogo Station and their consultant: 2 licence applications and 2 support documents. They include technical, financial and personal information. Gogo Station considered the documents to be confidential. The Department assessed the confidential nature of the information before advising the Minister on which parts to redact. The assessment was carried out using principles from the *Freedom of Information Act 1992* which we note is consistent with the Department's Privacy Policy.

Criterion 2 – the information should be sufficiently secret

This criterion was met. We found the majority of the redacted information was not generally known or ascertainable using publicly available sources at the time the Minister declined to provide it. This included details of Gogo Station's financial planning, business proposal and budgeting information which was contained in the 2 support documents. These documents were marked as copyright, with 1 also marked as confidential.

The small amount of redacted personal information that was publicly available on the internet at the time the Minister declined to provide it included email addresses, telephone numbers and position titles.

Criterion 3 – disclosure would cause unreasonable detriment to the owner of the information or another party. Disclosure would not be in the public interest

This criterion was met. In assessing this, we weighed the public interest in releasing the information against the possible harm to the interests of government or another party.

We agreed with the Department's view that the information was commercially confidential and that the interests of Gogo Station could be adversely affected if their confidential commercial and financial development plans were released. Reasonable grounds exist for keeping the information confidential.

We also found that the interests of government could be adversely affected if the information was released. Disclosure may discourage applicants from providing information that is useful to the Department in assessing applications, and may discourage development in the region.

Criterion 4 – the information was provided on the understanding that it would remain confidential

This criterion was met. The information was supplied by Gogo Station for the sole purpose of applying for 2 water licences. While there was no expressed understanding of confidentiality, the Department generally treats applicant data, business and operational plans as confidential and does not publish applications in their entirety. This approach is consistent with the Department's Privacy Policy which aligns with the *Commonwealth Privacy Act 1988*. The applicants likely provided the information under an expectation that it would not be made public, as evidenced by their objection to its release.

Whilst members of the public can request information from the Department, the type of information that was redacted from the documents is generally not provided.

The Department consulted with the owner and consultant regarding the release of the information before providing advice to the Minister. Both the owner and consultant objected to the release of the information on the basis that it contained commercially sensitive and confidential information that should not be publicly released.

Ministerial decision not to provide information about funding provided for the Margaret River Gourmet Escape in 2015, 2016 and 2017

Opinion

The decision by the Minister for Tourism, the Hon Paul Papalia MLA, not to provide Parliament with information on the amount of funding provided for the Margaret River Gourmet Escape in 2015, 2016 and 2017 was reasonable and therefore appropriate.

Background

In Parliament on 31 October 2017, Ms Elizabeth Mettam MLA asked the Minister for Tourism for the following information in Legislative Assembly Question on Notice 2343:

I refer to the Margaret River Gourmet Escape and I ask:

- (a) how much is the State Government contributing financially to the event in 2017;*
- (b) how much funding did the State Government provide for the event in 2015 and 2016;*
- (c) is the Minister aware of approaches from other States and Territories to obtain the event;*
- (d) if so, what measures are being taken to ensure the event remains in Western Australia; and*
- (e) when will a decision about future funding for the event be made?*

On 13 February 2018, the Minister provided an answer to questions (c) to (e). However, the Minister declined to provide the information in (a) and (b), replying:

(a)-(b) The Western Australian government commits an annual amount to a major events program managed through Tourism Western Australia. The major events industry is highly competitive and Western Australia competes with interstate and international destinations to secure major events. Confidentiality of negotiations is critical in order to maintain the government's ability to negotiate the best outcome on future events. Accordingly, I will notify the Auditor General's office and both houses of Parliament that this part of this question will not be answered as per section 82 of the Financial Management Act 2006.

On 20 February 2018, the Minister notified the Auditor General of his decision not to provide the requested information in accordance with section 82 of the FM Act.

Key findings

The decision by the Minister not to provide the requested information was reasonable and therefore appropriate.

The Minister properly sought advice from the Department of Jobs, Tourism, Science and Innovation (Department) before responding to the request. The Department recommended the Minister decline to provide the information to Parliament as it was commercially sensitive.

The Department's recommendation was based on an assessment against its *Release of Event Sponsorship Information and/or other Commercial Information policy and guidelines*.

As we have found previously, this document provides suitable criteria for assessing if information is commercially sensitive.

The Department concluded that the funding information had a commercial value and its release could compromise the ability to successfully attract, develop, retain, or negotiate for the event in the future. This could cause commercial harm to the State.

We found the Department's conclusion was sound, as:

- the amount of State Government funding provided in 2015, 2016 and 2017 was not generally known
- other destinations are known to actively compete for this kind of event
- the event could become more expensive to secure and retain if other destinations knew how much the WA government was willing to pay
- releasing the figures could provide an unfair advantage to competing destinations, who could use this knowledge to outbid WA for the event or negotiate with the event holder for a similar event outside of WA
- the Department was considering funding arrangements for future events at the time.

In our view, the Minister's decision not to disclose the information is consistent with the public interest of protecting and reducing the risk of damage to the financial and commercial affairs of the State.

Auditor General's Reports

Report number	2018 reports	Date tabled
9	Management of the State Art Collection	17 May 2018
8	Management of Salinity	16 May 2018
7	Controls Over Corporate Credit Cards	8 May 2018
6	Audit Results Report – Annual 2017 Financial Audits and Management of Contract Extensions and Variations	8 May 2018
5	Confiscation of the Proceeds of Crime	3 May 2018
4	Opinions on Ministerial Notifications	11 April 2018
3	Opinion on Ministerial Notification	21 March 2018
2	Agency Gift Registers	15 March 2018
1	Opinions on Ministerial Notifications	22 February 2018

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