

31/7/19



Estimates and Financial Operations Committee
Additional Questions - 2019-20 Budget Estimates Hearings

Department of Fire and Emergency Services

The Committee asked:

1. With respect to the governance of special purpose accounts (SPAs) in your agency:

(a) Are separate financial ledgers maintained for your SPAs;

Yes.

(b) Has any activity in the SPA been for general purposes;

No.

(c) Is access to the general ledger and payment system restricted? If so, what level of authorised officer or person can access that system; and

Yes.

Access to the ledger and payment system is restricted to authorised officers only with segregation of duties being the key control to safeguard funds. The officers with varying degree of access to the payment process within the system include the Finance Officer, Senior Finance Officer, Team Leader and Financial Accountant.

(d) How frequently are your SPAs reconciled?

Monthly.

2. We refer to your answer to Committee question prior to hearing no. 1, WA Volunteer Fire Brigades Trust and ask what explains the delay in disbursing those funds to over 550 eligible brigades?

DFES has not identified a suitable use of the funds at this point in time that will fulfil the requirements of the Deed of Trust given the large cohort of beneficiaries and the complexities around equity and appropriateness in disbursing the funds.

3. We refer to your answer to Committee question prior to hearing no. 1, Coolgardie Volunteer Fire Brigade Trust and WA Volunteer Fire Brigades Trust and ask:

(a) Are those funds invested;

Yes.

(b) If yes to a) what is the rate of return for the activity period; and

The average interest rate of return for the 2018-19 financial year is 1.83%.

(c) If yes to a) do you maintain a separate interest bearing account for those earnings?

Yes.

4. Where do your special purpose accounts sit on your statement of financial position?

Based on Treasurer's Instruction 1103 Statement of Financial Position, DFES' SPAs are not consolidated into the statement of financial position. Instead, the SPAs are disclosed by way of a note to the financial statements only.


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