

LEGISLATIVE COUNCIL STANDING COMMITTEE ON ESTIMATES AND FINANCIAL OPERATIONS

QUESTION PRIOR TO HEARING

Department of Justice

The Committee asked:

- 1) On non-operational special purpose accounts:
 - a) How many has your agency established under sections 16(1)(b) to (d) of the *Financial Management Act 2006*

Answer: five non-operational special purpose accounts

- b) In a table include:
 - i) the name of each account;
 - (ii) when it was established;
 - (iii) each account's purpose;
 - (iv) balance as at 9 May 2019; and
 - (v) the last 12 months of activity;

Answer:

Name	Establish date	Purpose	Balance as at 30 April 2019	12 months activity to 30 April 2019
Courts Trust Account	2 July 1993	To Hold moneys paid into the Supreme, District, Family, Children's and Magistrates Courts in civils and criminal actions, as ordered by those Courts; to hold monies paid into the Sheriff's office for service and enforcement action; and to hold monies collected in the course of court activities for disbursement to other parties.	\$11,795,339.77	Receipts \$318,155,505.13 Payments \$318,866,955.35
Sheriff's and District Court Bailiff's Trust Account	2 July 1993	To Hold moneys collected from the execution by the Sheriff, Supreme Court or Bailiff District Courts of Western Australia	\$678,251.67	Receipts \$348,396.05 Payments \$312,944.97
Prisoners Private Cash Trust Account	2 July 1993	To hold funds in trust for prisoner's private use.	\$253,989.52	Receipts \$9,118,967.76 Payments \$9,141,720.73



Name	Establish date	Purpose	Balance as at 30 April 2019	12 months activity to 30 April 2019
Juveniles' Private Cash Trust Account	15 July 1993	Hold moneys in trust for Juvenile offenders under the Juvenile Justice Program.	\$24,048.53	Receipts \$16,893.80 Payments \$14,329.58
Suitor's Fund	2 July 1993	Hold funds, in accordance with section 4 of the <i>Suitor's Fund Act 1964</i> (the Act) to meet the liability for costs of certain litigation and for incidental and other purposes pursuant to the Act.	\$512,972.92	Receipts \$54,630.54 Payments \$92,757.29

Note the Department reconciles the special purpose accounts on a monthly basis on the last day of the month, therefore it is only able to provide accurate balances and movements for a period or day falling on the last day of the month.

- c) Describe the (1) governance mechanisms and (2) safeguards that are in place to meet the demands of section 16(2) of the *Financial Management Act 2006*

Answer:

- The Department of Justice financial system has been designed and configured to issue individual reports on each special purpose account.
- Each special purpose account is separately identified in the Department's General Ledger (and chart of accounts) and reconciled to the bank statements and auxiliary records (Total Offenders Management System – TOMS, Integrated Courts Management System -ICMS) at the end of each month.
- Access to the general ledger and payment system is restricted.
- An incurring officer register is maintained by the Department of Justice. The register specifies the officers with delegated authority to cause payments from a special purpose account.
- The Department records each offender's private money balance in the Total Offenders Management System (TOMS). The TOMS is updated at site at point of the transaction. Information and Technology General Controls are in place to safeguard the integrity of the TOMS system
- The Department uses the Integrated Courts Management System (ICMS) to process trust account transactions at site. The ICMS interfaces into the financial management information system reducing the risk of manual intervention are monitored daily. Information and Technology General Controls are in place to safeguard the integrity of the ICMS system.

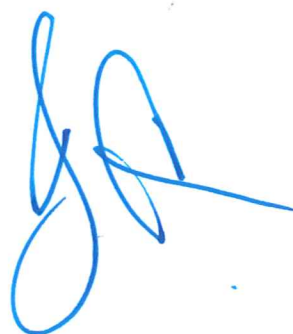
- d) When was your agency last audited by the Office of the Auditor General primarily about special purpose accounts

Answer:

The Trust Statements are audited by the Office of the Auditor General each year as part of their audit of the financial statements of the Department of Justice. The audited financial statements of the Department of Justice are submitted to Parliament each year.

i. If applicable, what were the findings of that audit?

Answer: Not applicable.

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