

APPENDIX B

LEGISLATIVE COUNCIL STANDING COMMITTEE ON ESTIMATES AND FINANCIAL OPERATIONS

QUESTIONS PRIOR TO HEARING

Department of Water and Environmental Regulation

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:

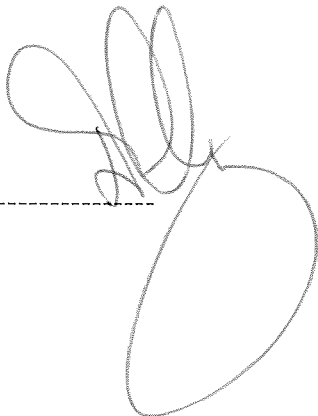
Four.

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

Answer:

Please refer to table on Page 2.

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Account Name	Established Date	Purpose	Balance at 9 May 2019	12 months of activity to 9 May 2019			
Contaminated Sites Management Account	November 2003 as detailed in section 60(1) of the <i>Contaminated Sites Act 2003</i>	To enable investigation or remediation of any site where the State or a public authority (excluding Local Government) is responsible for remediation.	\$1,144,484	10 May 18 Opening Balance	10 May 18 to 9 May 19 Receipts	10 May 18 to 9 May 19 Payments	9 May 19 Closing Balance
				\$1,853,134	\$184,755	-\$893,405	\$1,144,484
Waste Avoidance and Resource Recovery Account	July 2008 as detailed in section 79(1) of the <i>Waste Avoidance and Resource Recovery Act 2007</i>	To fund nominated programs and other waste management initiatives approved by the Minister for Environment on the advice of the Waste Authority of Western Australia.	\$47,108,521	10 May 18 Opening Balance	10 May 18 to 9 May 19 Receipts	10 May 18 to 9 May 19 Payments	9 May 19 Closing Balance
				\$46,764,865	\$21,662,378	-\$21,318,722	\$47,108,521
Reserve 31165 Trust Account	3-May-2017	To hold moneys to be used for the purposes of protecting the water resource values of Lake Argyle and the Ord River Dam, protecting the Lake Argyle wetland values and maintaining and enhancing the traditional culture of the Miriuwung Gajerrong people.	\$596,988	10 May 18 Opening Balance	10 May 18 to 9 May 19 Receipts	10 May 18 to 9 May 19 Payments	9 May 19 Closing Balance
				\$423,282	\$181,393	-\$7,687	\$596,988
Pilbara Environmental Offsets Fund	18-April-2018	To facilitate the coordinated delivery of environmental offset projects located within the Pilbara Interim Biogeographic Regionalisation for Australia and to hold moneys to be used for the purposes of delivering landscape scale conservation projects.	\$nil	There has been no financial activity in the account since it was established in April 2018.			
				10 May 18 Opening Balance	10 May 18 to 9 May 19 Receipts	10 May 18 to 9 May 19 Payments	9 May 19 Closing Balance
				\$0	\$0	\$0	\$0

- 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*; and

Answer:

Section 16(2) of the *Financial Management Act 2006* stipulates;

'The accountable authority of an agency is to maintain records that enable the accountable authority to account separately for each agency special purpose account of the agency'

(1) The Department's Financial Management Manual details the policies underpinned by the *Financial Management Act 2006* and Treasurer's Instructions. This stipulates that payments are only made for purposes allowed under the terms of the Special Purpose Account and that the payments and receipts have the necessary authorisation and are properly recorded.

(2) The agency maintains records in the Accounting System that are either unique project codes or unique cost centres that identify the special purpose account transactions, and differentiates them from other operating cash transactions. The Special Purpose Accounts are disclosed under the Financial Statements in the Annual Report and last published on 30 June 2018.

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

Answer:

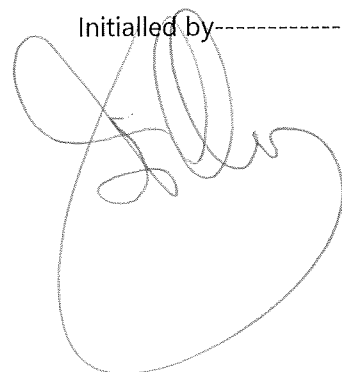
The agency has not been audited primarily about special purpose accounts but undergoes an annual audit of the financial statements that includes verification of restricted cash including special purpose accounts. The Special Purpose Accounts and Restricted Cash are disclosed under the Financial Statements in the Annual Report and last published on 30 June 2018.

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

Answer:

Not applicable

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