

FINANCIAL STATEMENTS

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Office of the Information Commissioner - 30 June 2010

Disclosures and Legal Compliance

Financial Statements

Certification of Financial Statements

For the year ended 30 June 2010

The accompanying financial statements for the Office of the Information Commissioner have been prepared in compliance with the provisions of the Financial Management Act 2006 from proper accounts and records to present fairly the transactions for the financial year ended 30 June 2010 and the financial position as at 30 June 2010.

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.



Michelle Fitzgerald
Chief Finance Officer
Date: 10/9/10



Sven Bluemmel
Information Commissioner
Date: 10/9/10





Auditor General

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

OFFICE OF THE INFORMATION COMMISSIONER FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2010

I have audited the accounts, financial statements, controls and key performance indicators of the Office of the Information Commissioner.

The financial statements comprise the Statement of Financial Position as at 30 June 2010, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, Schedule of Income and Expenses by Service, Schedule of Assets and Liabilities by Service, and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, a summary of significant accounting policies and other explanatory Notes.

The key performance indicators consist of key indicators of effectiveness and efficiency.

Information Commissioner's Responsibility for the Financial Statements and Key Performance Indicators

The Information Commissioner is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the Treasurer's Instructions, and the key performance indicators. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements and key performance indicators that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable in the circumstances; and complying with the Financial Management Act 2006 and other relevant written law.

Summary of my Role

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements, controls and key performance indicators based on my audit. This was done by testing selected samples of the audit evidence. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Further information on my audit approach is provided in my audit practice statement. This document is available on the OAG website under "How We Audit".

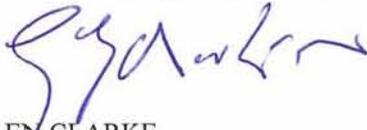
An audit does not guarantee that every amount and disclosure in the financial statements and key performance indicators is error free. The term "reasonable assurance" recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements and key performance indicators.

Office of the Information Commissioner
Financial Statements and Key Performance Indicators for the year ended 30 June 2010

Audit Opinion

In my opinion,

- (i) the financial statements are based on proper accounts and present fairly the financial position of the Office of the Information Commissioner at 30 June 2010 and its financial performance and cash flows for the year ended on that date. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions;
- (ii) the controls exercised by the Information Commissioner 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 legislative provisions; and
- (iii) the key performance indicators of the Information Commissioner are relevant and appropriate to help users assess the Information Commissioner's performance and fairly represent the indicated performance for the year ended 30 June 2010.



GLEN CLARKE
ACTING AUDITOR GENERAL
14 September 2010

**Statement of Comprehensive Income
For the year ended 30 June 2010**

	Note	2010 \$	2009 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	6.	1,079,720	1,040,487
Supplies and services	7.	188,709	255,186
Depreciation expense	8.	7,850	7,914
Accommodation expenses	9.	189,370	180,313
Other expenses	10.	96,032	60,399
Total cost of services		<u>1,561,681</u>	<u>1,544,299</u>
Income			
Revenue			
Other Revenue	11.	4,291	4,375
Total revenue		<u>4,291</u>	<u>4,375</u>
Total income other than income from State Government		<u>4,291</u>	<u>4,375</u>
NET COST OF SERVICES		<u>1,557,390</u>	<u>1,539,924</u>
INCOME FROM STATE GOVERNMENT			
Service Appropriation	12.	1,704,000	1,469,000
Resources received free of charge	12.	5,411	88,107
Total income from State Government		<u>1,709,411</u>	<u>1,557,107</u>
SURPLUS/(DEFICIT) FOR THE PERIOD		152,021	17,183
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		<u>152,021</u>	<u>17,183</u>

Refer to the 'Schedule of Income and Expenses by Service'.

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

Office of the Information Commissioner - 30 June 2010

Statement of Financial Position
As at 30 June 2010

	Note	2010 \$	2009 \$
ASSETS			
Current Assets			
Cash and cash equivalents	21.	271,479	81,332
Receivables	14.	18,726	46,790
Amounts receivable for services	15.	-	30,000
Other current assets	16.	7,046	5,960
Total Current Assets		297,251	164,082
Non-Current Assets			
Restricted cash and cash equivalents	13.,21.	15,910	13,891
Amounts receivable for services	15.	30,000	-
Plant and equipment	17.	19,408	27,258
Total Non-Current Assets		65,318	41,149
TOTAL ASSETS		362,569	205,231
LIABILITIES			
Current Liabilities			
Payables	18.	53,587	100,074
Provisions	19.	184,488	135,881
Total Current Liabilities		238,075	235,955
Non-Current Liabilities			
Provisions	19.	51,438	53,241
Total Non-Current Liabilities		51,438	53,241
Total Liabilities		289,513	289,196
NET ASSETS		73,056	(83,965)
EQUITY			
Contributed Equity	20.	37,000	32,000
Accumulated surplus/(deficiency)	20.	36,056	(115,965)
TOTAL EQUITY		73,056	(83,965)

Refer to the 'Schedule of Assets and Liabilities by Service'

The Balance Sheet should be read in conjunction with the accompanying notes.

**Statement of Changes in Equity
For the year ended 30 June 2010**

	<u>Note</u>	<u>Contributed Equity</u>	<u>Reserves</u>	<u>Accumulated surplus/(deficit)</u>	<u>Total Equity</u>
		\$	\$	\$	\$
Balance at 1 July 2008	20.	27,000	-	(133,809)	(106,809)
Changes in accounting policy or correction of prior period errors		-	-	661	661
Restated balance at 1 July 2008		27,000	-	(133,148)	(106,148)
Total Comprehensive Income for the year		-	-	17,183	17,183
Transactions with owners in their capacity as owners					
Capital appropriations		5,000	-	-	5,000
Total		5,000	-	-	5,000
Balance at 30 June 2009		32,000	-	(115,965)	(83,965)
Balance at 1 July 2009		32,000	-	(115,965)	(83,965)
Total comprehensive income for the year		-	-	152,021	152,021
Balance at 30 June 2010		37,000	-	36,056	73,056

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 2010

	Note	2010 \$	2009 \$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriations		1,704,000	1,439,000
Capital contributions		5,000	5,000
Holding account drawdowns		-	30,000
Net Cash provided by State Government		1,709,000	1,474,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(1,026,349)	(996,496)
Supplies and services		(522,820)	(457,957)
GST payments on purchases		(46,208)	(48,237)
GST payments to taxation authority		-	(104)
Receipts			
Receipts from service		35,078	4,302
GST receipts on sales		2,650	78
GST receipts from taxation authority		40,815	38,905
Net cash provided by/(used in) operating activities	21.	(1,516,834)	(1,459,509)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of non-current physical assets		-	(20,333)
Net cash provided by/(used in) investing activities		-	(20,333)
Net increase/(decrease) in cash and cash equivalents		192,166	(5,842)
Cash and cash equivalents at the beginning of period		95,223	101,065
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	21.	287,389	95,223

Office of the Information Commissioner - 30 June 2010

Schedule of Income and Expenses By Service

For the year ended 30 June 2010

	Resolution of complaints		Advice and Awareness		Total	
	2010 \$	2009 \$	2010 \$	2009 \$	2010 \$	2009 \$
COST OF SERVICES						
Expenses						
Employee benefit expense	734,210	826,603	345,510	213,884	1,079,720	1,040,487
Supplies and services	128,322	184,685	60,387	70,501	188,709	255,186
Depreciation and amortisation expense	5,338	5,540	2,512	2,374	7,850	7,914
Accommodation expenses	128,772	129,532	60,598	50,781	189,370	180,313
Other expenses	65,302	39,943	30,730	20,456	96,032	60,399
Total cost of services	1,061,944	1,186,303	499,737	357,996	1,561,681	1,544,299
Income						
Other revenue	4,291	4,375	-	-	4,291	4,375
Total income other than income from State Government	4,291	4,375	-	-	4,291	4,375
NET COST OF SERVICES	1,057,653	1,181,928	499,737	357,996	1,557,390	1,539,924
INCOME FROM STATE GOVERNMENT						
Service appropriation	1,158,720	1,028,300	545,280	440,700	1,704,000	1,469,000
Resources received free of charge	3,679	68,327	1,732	19,780	5,411	88,107
Total income from State Government	1,162,399	1,096,627	547,012	460,480	1,709,411	1,557,107
Surplus/(deficit) for the period	104,746	(85,301)	47,275	102,484	152,021	17,183

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

PLEASE REFER TO SCHEDULE OF ASSETS AND LIABILITIES BELOW

Office of the Information Commissioner - 30 June 2010

Schedule of Assets and Liabilities by Service

For the year ended 30 June 2010

	Resolution of complaints		Advice and Awareness		Total	
	2010	2009	2010	2009	2010	2009
	\$	\$	\$	\$	\$	\$
ASSETS						
Current assets	202,131	113,351	95,120	50,731	297,251	164,082
Non-current assets	44,416	28,804	20,902	12,345	65,318	41,149
Total assets	246,547	142,155	116,022	63,076	362,569	205,231
LIABILITIES						
Current liabilities	161,891	176,256	76,184	59,699	238,075	235,955
Total non-current liabilities	34,978	41,232	16,460	12,009	51,438	53,241
Total liabilities	196,869	217,488	92,644	71,708	289,513	289,196
NET ASSETS	49,678	(75,333)	23,378	(8,632)	73,056	(83,965)

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

Office of the Information Commissioner - 30 June 2010

Summary of Consolidated Account Appropriations and Income Estimates
For the year ended 30 June 2010

	2010 Estimate \$	2010 Actual \$	Variance \$	2010 Actual \$	2009 Actual \$	Variance \$
<u>Delivery of Services</u>						
Item 69 Net amount appropriated to deliver services	1,318,000	1,518,000	200,000	1,518,000	1,291,000	227,000
Amount Authorised by Other Statutes						
-Freedom of Information Act 1992	184,000	186,000	2,000	186,000	178,000	8,000
Total appropriations provided to deliver services	1,502,000	1,704,000	202,000	1,704,000	1,469,000	235,000
<u>Capital</u>						
Capital Contribution	5,000	5,000	-	5,000	5,000	-
GRAND TOTAL	1,507,000	1,709,000	202,000	1,709,000	1,474,000	235,000
<u>Details of Expenses by Service</u>						
Resolution of complaints	1,100,000	1,061,944	(38,056)	1,061,944	1,186,303	(124,359)
Advice and Awareness	471,000	499,737	28,737	499,737	357,996	141,741
Total Cost of Services	1,571,000	1,561,681	(9,319)	1,561,681	1,544,299	17,382
Less total revenues from ordinary activities	(4,000)	(4,291)	(291)	(4,291)	(4,375)	84
Net Cost of Services	1,567,000	1,557,390	(9,610)	1,557,390	1,539,924	17,466
Adjustment	(65,000)	146,610	211,610	146,610	(70,924)	217,534
Total appropriations provided to deliver services	1,502,000	1,704,000	202,000	1,704,000	1,469,000	235,000
<u>Capital Expenditure</u>						
Purchase of non-current physical assets	40,000	-	(40,000)	-	20,333	(20,333)
Adjustments for other funding sources	(35,000)	5,000	40,000	5,000	(15,333)	20,333
Capital Contribution (appropriation)	5,000	5,000	-	5,000	5,000	-

Adjustments comprise of movements in cash balances and other accrual items such as receivables, payables and superannuation.

Note 26 'Explanatory statement' provides details of any significant variations between estimates and actual results for 2010 and between the actual results for 2010 and 2009.

**Notes to the Financial Statements
For the year ending 30 June 2010**

Note 1. Australian Accounting Standards

General

The Office of the Information Commissioner (the "Commission" for the purpose of these notes). The Commission's financial statements for the year ended 30 June 2010 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' refers to Standards and Interpretations issued by the Australian Accounting Standard Board (AASB).

In preparing these financial statements the Commission has adopted where relevant to its operations, new and revised Australian Accounting Standards from their operative dates.

Early adoption of standards

The Commission cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. No Australian Accounting Standards that have been issued or amended but not operative have been early adopted by the Department for the annual reporting period ended 30 June 2010.

Note 2. Summary of significant accounting policies

(a) General statement

The financial statements constitute general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB as applied by the Treasurer's instructions. Several of these are modified by the Treasurer's instructions to vary application, disclosure, format and wording.

The *Financial Management Act* and the Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

Where modification is required and has had 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.

(b) Basis of preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, except for land, buildings and infrastructure which have been measured at fair value.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars and all values are rounded to the nearest dollars.

The judgements that have been made in the process of applying the Department's accounting policies that have the most significant effect on the amounts recognised in the financial statements are disclosed at note 3 'Judgements made by management in applying accounting policies'.

The key assumptions made concerning the future, and other key sources of estimation uncertainty at the end of the reporting period that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed at note 4 'Key sources of estimation uncertainty'.

**Notes to the Financial Statements
For the year ending 30 June 2010**

(c) Reporting entity

The Office of the Information Commissioner is the reporting entity..

Mission

The Commission's mission is to promote public understanding and confidence in the decision making process of government agencies through access to relevant information. The Commission is predominantly funded by Parliamentary appropriations. It does not provide services on a fee-for-service basis. The financial statements encompass all funds through which the Department controls resources to carry on its functions.

Services

The Commission provides the following services:

Service 1: Resolution of complaints

Comprises of review and resolution of complaints received from the member of the public.

Service 2: Advice and Awareness

Provides members of the public and agencies with assistance in exercising their respective rights and obligations by giving advice on how to follow the correct procedures for making or dealing with an application under the FOI Act.

(d) 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 by the Government (the owner) 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 transfer 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.

(e) Income

Revenue recognition

Revenue is measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

Sale of goods

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.

Provision of services

Revenue is recognised on delivery of the service to the client or by reference to the stage of completion of the transaction.

Service appropriations

Service appropriations are recognised as revenues at nominal value in the period in which the Commission gains control of the appropriated funds. The Commission gains control of the appropriated funds at the time those funds are deposited to the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Net Appropriation Determination

The Treasurer may make a determination providing for prescribed receipts to be retained for services under the control of the Commission. In accordance with the determination specified in the 2009-2010 Budget Statements, the Commission retained \$4,291 in 2010 (\$4,375 in 2009) from the following:

- executive vehicle scheme;
- other receipts;

**Notes to the Financial Statements
For the year ending 30 June 2010**Gains

Gains may be realised or unrealised and 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.

(f) Plant and equipmentCapitalisation/expensing of assets

Items of plant and equipment costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income.

Initial recognition and measurement

All items of plant and equipment are initially recognised at cost.

For items of plant and equipment acquired at no cost or for nominal cost, the cost is the fair value at the date of acquisition.

Subsequent measurement

Subsequent to initial recognition as an asset, the cost model is used for the measurement for all other property, plant and equipment. All other items of plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Derecognition

Upon disposal or derecognition of an item of plant and equipment, any revaluation surplus relating to that asset is retained in the asset revaluation surplus.

Depreciation

All non-current assets 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.

Depreciation on other assets is calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

Office equipment	5 years
Computers	2 years

(g) Impairment of assets

Plant and equipment, infrastructure and intangible assets are tested for any indication of impairment at the end of each reporting period. 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. As the Commission is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

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 asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at the end of each reporting period irrespective of whether there is any indication of impairment.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market-based evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairment at the end of each reporting period.

Notes to the Financial Statements
For the year ending 30 June 2010

(h) Leases

The Commission has not entered into any finance leases.

The Commission holds operating leases for buildings and motor vehicles. Lease payments are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased properties

(i) Financial instruments

In addition to cash and bank overdraft, the Commission has two categories of financial instrument:

- Loans and receivables; and
- Financial liabilities measured at amortised cost.

Financial instruments have been disaggregated into the following classes:

- Financial Assets
 - o Cash and cash equivalents
 - o Restricted cash and cash equivalents
 - o Receivables
- Financial Liabilities
 - o Payables

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(j) Cash and cash equivalents

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.

(k) Accrued salaries

Accrued salaries [refer to note 18 'Payables'] represent the amount due to staff but unpaid at the end of the financial year, as the pay date for the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Commission considers the carrying amount of accrued salaries to be equivalent to its net fair value.

The accrued salaries suspense account [refer to note 13 'Restricted cash and cash equivalent'] consists of amounts paid annually into a suspense account over a period of 10 financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur instead of the normal 26. No interest is received on this account.

(l) Amounts receivable for services (holding account)

The Commission receives funding on an accrual basis that recognises the full annual cash and non-cash cost of services. The appropriations are paid partly in cash and partly as an asset (holding account receivable) that is accessible on the emergence of the cash funding requirement to cover leave entitlements and asset replacement.

(m) Receivables

Receivables are recognised and carried at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Commission will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

**Notes to the Financial Statements
For the year ending 30 June 2010****(n) Payables**

Payables are recognised at the amounts payable when the Commission 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 they are generally settled within 30 days.

(o) Provisions

Provisions are liabilities of uncertain timing or amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the end of each reporting period.

Provisions - employee benefits*Annual leave and long service leave*

The liability for annual and long service leave expected to be settled within 12 months after the reporting period is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than 12 months after the reporting period is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the end of the reporting period.

When assessing expected future payments consideration is given to expect future wage and salary levels including non-salary components such as employer superannuation contributions. In addition, the long service leave liability also considers the experience of employee departures and periods of service.

The expected future payments are 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.

All annual leave and unconditional long service leave provisions are classified as current liabilities as the Commission does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

Where applicable:

Purchased leave

The provision for purchased leave relates to Public Service employees who have entered into an agreement to self-fund up to an additional ten weeks leave per calendar year. The provision recognises the value of salary set aside for employees and is measured at the nominal amounts expected to be paid when the liabilities are settled. This liability is measured on the same basis as annual leave.

Superannuation

The Government Employees Superannuation Board (GESB) in accordance with legislative requirements administers public sector superannuation arrangements in Western Australia.

Employees may contribute to the Pension Scheme, a defined benefit pension scheme now closed to new members or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme also closed to new members.

The Commission has no liabilities for superannuation charges under the Pension or the GSS. The liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits due to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Commission to the GESB. The concurrently funded part of the GSS is a defined contribution scheme as these contributions extinguish all liabilities in respect of the concurrently funded GSS obligations.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension or the GSS became non-contributory members of the West State Superannuation (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). Both of these schemes are accumulation schemes. The Department makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. These contributions extinguish the liability for superannuation charges in respect of the WSS and GESBS.

The GESB makes all benefit payments in respect of the Pension and GSS, and is recouped from the Treasurer for the employer's share.

**Notes to the Financial Statements
For the year ending 30 June 2010**Provisions – other*Employment on-costs*

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' and are not included as part of the Commission's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

(p) Superannuation expense

The superannuation expense in the Statement of Comprehensive Income comprises of employer contributions paid to the GSS (concurrent contributions), the WSS, and the GESBS.

The GSS is a defined benefit scheme for the purposes of employees and whole-of-government reporting. However, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the agency to GESB extinguishes the agency's obligations to the related superannuation liability.

(q) Resources received free of charge or for nominal cost

Resources received free of charge or for nominal cost that can be reliably measured are recognised as income and as assets or expenses as appropriate, at fair value.

(r) Comparative figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

Note 3 Judgements made by management in applying accounting policies

The preparation of financial statements requires management to make judgements about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. The Commission's evaluates these judgements regularly.

Operating lease commitments

The Commission has entered into a number of leases for buildings for accommodation. Some of these leases relate to buildings of a temporary nature and has been determined that the lessor retains substantially all the risks and rewards incidental to ownership. Accordingly, these leases have been classified as operating leases.

Note 4. Key sources of estimation uncertainty

There were no estimates or assumptions made concerning the future, or other key sources of estimation uncertainty at the date of Statement of Financial position that are likely to have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Long Service Leave

In calculating the Department's long service leave provision, several estimations and assumptions have been made. These include expected future salary rates, salary inflation, discount rates, employee retention rates and expected future payments. Any changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Note 5. Disclosure of changes in accounting policy and estimates**Initial application of an Australian Accounting Standard**

The Department has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2009 that impacted on the Commission.

Notes to the Financial Statements
For the year ending 30 June 2010

AASB 101	<i>Presentation of Financial Statements</i> (September 2007). This Standard has been revised and introduces a number of terminology changes as well as changes to the structure of the Statement of Changes in Equity and the Statement of Comprehensive Income. It is now a requirement that owner changes in equity be presented separately from non-owner changes in equity. There is no financial impact resulting from the application of this revised Standard.
AASB 2007-10	<i>Further Amendments to Australian Accounting Standards arising from AASB 101</i> . This Standard changes the term 'general purpose financial report' to 'general purpose financial statements', where appropriate in Australian Accounting Standards and the Framework to better align with IFRS terminology. There is no financial impact resulting from the application of this Standard.
AASB 2009-2	<i>Amendments to Australian Accounting Standards – Improving Disclosures about Financial Instruments AASB 4, AASB 7, AASB 1023 & AASB 1038</i> . This Standard amends AASB 7 and will require enhanced disclosures about fair value measurements and liquidity risk with respect to financial instruments. There is no financial impact resulting from the application of this Standard.

Voluntary changes in accounting policy

The Commission has no voluntary changes in accounting policy.

Future impact of Australian Accounting Standards not yet operative

The Commission cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. Consequently, the Commission has not applied early any following Australian Accounting Standards that have been issued that may impact the Commission. Where applicable, the Commission plans to apply these Australian Accounting Standards from their application date.

		Operative for reporting periods beginning on/after
AASB 2009-11	<p><i>Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12].</i></p> <p>The amendment to AASB 7 requires modification to the disclosure of categories of financial assets. The Authority does not expect any financial impact when the Standard is first applied. The disclosure of categories of financial assets in the notes will change.</p>	1 Jan 2013
AASB 1053	<p><i>Application of Tiers of Australian Accounting Standards</i></p> <p>This Standard establishes a differential financial reporting frame work consisting of two tiers of reporting requirements for preparing general purpose financial statements.</p> <p>The Standard does not have any financial impact on the Commission. However it may affect disclosures in the financial statements of the Commission if the reduced disclosure requirements apply. DTF has not yet determined the application or the potential impact of the new Standard for agencies.</p>	1 July 2013

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**Notes to the Financial Statements
For the year ending 30 June 2010**

AASB 2010-2	<i>Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements</i>	1 July 2013
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This Standard makes amendments to many Australian Accounting Standards, including Interpretations, to introduce reduced disclosure requirements into these pronouncements for application by certain types of entities.

The Standard is not expected to have any financial impact on the Commission. However this Standard may reduce some note disclosures in financial statements of the Commission.

DTF has not yet determined the application or the potential impact of the amendments to these Standards for agencies.

Notes to the Financial Statements
For the year ending 30 June 2010

Note 6. Employee benefits expense

	2010	2009
	\$	\$
Wages and salaries ^(a)	831,756	861,762
Superannuation - defined contribution plans ^(b)	94,441	96,594
Long service leave ^(c)	68,889	5,569
Annual leave	84,634	76,562
	<u>1,079,720</u>	<u>1,040,487</u>

(a) Includes the value of the fringe benefit to the employee plus the fringe benefit tax component.

(b) Defined contribution plans include West State and Gold State (contributions paid).

(c) Includes a superannuation contribution component

Employment on-costs such as workers' compensation insurance are included at note 10 'Other Expenses'. The employment on-costs liability is included in note 19 'Provisions'.

Note 7. Supplies and Services

	2010	2009
	\$	\$
Goods and supplies	32,256	53,333
Services and contracts ^(a)	156,453	201,853
	<u>188,709</u>	<u>255,186</u>

(a) Includes Audit fees, see also note 29 'Remuneration of auditor'.

Note 8. Depreciation and amortisation expense

	2010	2009
	\$	\$
Office Equipment and Hardware	7,850	7,914
	<u>7,850</u>	<u>7,914</u>

Note 9. Accommodation expenses

	2010	2009
	\$	\$
Building rental operating lease expense	189,370	180,313
	<u>189,370</u>	<u>180,313</u>

Note 10. Other expenses

	2010	2009
	\$	\$
Communication expenses	12,904	11,350
Printing and binding	744	1,028
Equipment and vehicles operating lease expense	6,462	8,402
Electricity	2,442	6,562
Insurance	5,383	-
Repairs and Maintenance	2,393	19,975
Other expenses ^(a)	65,704	13,082
	<u>96,032</u>	<u>60,399</u>

(a) Includes workers compensation insurance; other employment on-costs; and other costs.

Notes to the Financial Statements
For the year ending 30 June 2010

Note 11. Other revenue

	2010	2009
	\$	\$
Contributions to motor vehicle scheme	-	490
Other revenue	4,291	3,885
	4,291	4,375

Note 12. Income from State Government

	2010	2009
	\$	\$
Appropriation received during the year:		
Service appropriations ^(a)	1,704,000	1,469,000
	1,704,000	1,469,000
Resources received free of charge ^(b)	-	-
Determined on the basis of the following estimates provided by agencies:		
Department of the Attorney General - Corporate Services		
- corporate services	-	83,456
DTF- Building Management Works	5,411	4,651
	5,411	88,107
	1,709,411	1,557,107

(a) Service appropriations are accrual amounts reflecting the full cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.

(b) Where assets or services have been received free of charge or for nominal cost, the Commission recognises revenues equivalent to the fair value of the assets and/or the fair value of those services that can be reliably measured and which would have been purchased if they were not donated, and those fair values shall be recognised as assets or expenses, as applicable. Where the contribution of assets or services are in the nature of contributions by owners, the Commission makes an adjustment direct to equity.

Note 13. Restricted cash and cash equivalents

	2010	2009
	\$	\$
<u>Non-current</u>		
Accrued salaries suspense account ^(a)	15,910	13,891
	15,910	13,891

(a) Amount held in the suspense account is only to be used for the purpose of meeting the 27th pay in a financial year that occurs every 11 years.

Note 14. Receivables

	2010	2009
	\$	\$
<u>Current</u>		
Receivables	2,853	33,641
GST Receivable	15,873	13,149
	18,726	46,790

Notes to the Financial Statements
For the year ending 30 June 2010

Note 15. Amounts receivable for services

	2010	2009
	\$	\$
Current	-	30,000
Non-Current	30,000	-
	30,000	30,000

Represents the non-cash component of service appropriations. See note 2(l) 'Amounts receivable for services (Holding Account)'. It is restricted in that it can only be used for asset replacement or payment of leave liability.

Note 16. Other Assets

	2010	2009
	\$	\$
<u>Current</u>		
Prepayments	7,046	5,960
	7,046	5,960

Note 17. Plant and Equipment

	2010	2009
	\$	\$
<u>Office equipment and computers</u>		
At Cost	120,444	120,444
Accumulated depreciation	(101,036)	(93,186)
	19,408	27,258

Reconciliation

Reconciliations of the carrying amounts of, plant and equipment at the beginning and end of the reporting period are set out below:

Carrying amount at start of year	27,258	14,831
Correction of prior period error	-	9
Additions	-	20,332
Depreciation	(7,850)	(7,914)
Carrying amount at end of year	19,408	27,258

Note 18. Payables

	2010	2009
	\$	\$
Current		
Trade payables	37,706	90,759
Accrued Salaries	15,881	9,315
	53,587	100,074

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Notes to the Financial Statements
For the year ending 30 June 2010

Note 19. Provisions

	2010	2009
	\$	\$
<u>Current</u>		
Employee benefits provision		
Annual leave ^(a)	35,023	26,466
Long service leave ^(b)	148,615	108,789
	183,638	135,255
Other provisions:		
Employment on-costs ^(c)	850	626
	184,488	135,881
<u>Non-current</u>		
Employee benefits provision		
Long service leave ^(b)	51,200	52,255
Deferred Salary Scheme	-	743
	51,200	52,998
Other provisions:		
Other employee on-costs ^(c)	238	243
	51,438	53,241

(a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after end of the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:

	2010	2009
	\$	\$
Within 12 months of the end of the reporting period	33,055	23,242
More than 12 months after the reporting period	1,968	3,224
	35,023	26,466

(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after end of the reporting period.

	2010	2009
	\$	\$
Within 12 months of the end of the reporting period	78,908	87,189
More than 12 months after the reporting period	120,907	73,855
	199,815	161,044

(c) 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. The associated expense is included in note 10 'Other expenses'.

Movements in other provisions

	2010	2009
	\$	\$
Movements in each class of provisions during the financial year, other than employee benefits are set out below.		
<u>Employment on-cost provision</u>		
Carrying amount at start of year	869	1,796
Additional provisions recognised	219	(927)
Carrying amount at end of year	1,088	869

Notes to the Financial Statements
For the year ending 30 June 2010

Note 20. Equity

Equity represents the residual interest in the net assets of the Commission. The Government holds the equity interest in the Commission on behalf of the community. The asset revaluation reserve represents that portion of equity resulting from the revaluation of non-current assets.

Contributed Equity

	2010	2009
	\$	\$
Balance at the start of the year	32,000	27,000
Capital contributions	5,000	5,000
Balance at end of period	<u>37,000</u>	<u>32,000</u>

Reserves**Accumulated surplus/(deficit)**

	2010	2009
	\$	\$
Balance at the start of the year	(115,965)	(133,809)
Changes in accounting policy ^(a)	-	652
Correction of prior period ^(b)	-	9
Result for the period	152,021	17,183
Balance at the end of the year	<u>36,056</u>	<u>(115,965)</u>

(a) the change in accounting policy relates to the impact of the change in the capitalisation policy from \$1,000 to \$5,000 during the financial year 2008-2009. A depreciation amount of \$652 was incorrectly recorded in 2008-2009 for an asset that was under \$5,000 and derecognised as at 01 July 2008.

(b) Correction of prior period relating to an asset that included a freight charge incorrectly in the cost of the asset.

Note 21. Notes to the Cash Flow Statement**Reconciliation of cash**

Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	2010	2009
	\$	\$
Cash and cash equivalents	271,479	81,332
Restricted cash and cash equivalents (refer to note 13 'Restricted cash and cash equivalents')	15,910	13,891
	<u>287,389</u>	<u>95,223</u>

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Notes to the Financial Statements
For the year ending 30 June 2010**Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities**

	2010	2009
	\$	\$
Net cost of services	(1,557,390)	(1,539,924)
<u>Non-cash items:</u>		
Depreciation and amortisation expense	7,850	7,914
Resources received free of charge	5,411	88,107
<u>(Increase)/decrease in assets:</u>		
Current receivables ^(c)	30,788	(33,641)
Other current assets	(1,086)	(1,469)
<u>Increase/(decrease) in liabilities:</u>		
Current payables	(46,487)	16,803
Current provisions	48,607	23,012
Non-current provisions	(1,803)	(9,938)
Net GST receipts/(payments) ^(a)	(2,743)	-
Change in GST in receivables/payables ^(b)	19	(10,374)
Net cash provided by/(used in) operating activities	(1,516,834)	(1,459,510)

(a) This is the net GST paid/received, i.e cash transaction.

(b) This reverses out the GST in receivables and payables.

(c) 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.

Note 22. Resources provided free of charge

The Commission did not provide any resources to other agencies free of charge.

Note 23. Commitments**Non cancellable operating lease commitments**

Commitments in relation to leases contracted for at the end of the reporting period but not recognised as liabilities in the financial statements are payables as follows:

	2010	2009
	\$	\$
Non-cancellable operating leases commitments		
Within 1 year	212,264	178,201
Later than 1 year and not later than 5 years	213,254	352,369
	425,518	530,570

Notes to the Financial Statements

For the year ending 30 June 2010

The non cancellable operating leases represent the Commission's property lease and leases on its motor vehicles. The property lease is a non-cancellable lease with a term expiring July 2012. Rent, outgoings and car parking rental are payable monthly. Contingent rent provisions within the lease agreement allow for the minimum lease payments to be reviewed and increased in line with movements in market rents.

The motor vehicle lease is a non-cancellable lease with a two year term, with lease payments monthly. New vehicle leases are negotiated at the end of this period, the number of vehicle leases being subject to the Commission's operational needs.

These commitments are all inclusive of GST.

Note 24. Contingent liabilities and contingent assets

Contingent liabilities

There are no contingent liabilities for the financial year 2009-2010.

Note 25. Event occurring after the balance sheet date.

There were no events occurring after the reporting date that impact on the financial statements.

Note 26. Explanatory Statement

Significant variations between estimates and actual results for income and expenses as presented in the financial statement 'Summary of Consolidated Account Appropriations and Income Estimates' are shown below: Significant variations are considered to be those greater than 10% or \$150,000.

Total appropriation to deliver services for the year

Significant variances between estimate and actual for 2010

	2010 Estimate \$	2010 Actual \$	Variation \$
Net amount appropriated to deliver services	1,318,000	1,518,000	(200,000)

Net amount appropriated to deliver services

The responsibility for an independent review of the administration of the freedom of information process in State and local government agencies was transferred from the Department of the Premier and Cabinet to the OIC, together with one-off funding of \$200,000.

Significant variances between actuals for 2009 and 2010

	2010 \$	2009 \$	Variation \$
Total appropriation provided to deliver services for the year	1,704,000	1,469,000	235,000

Total appropriation provided to deliver services for the year

The responsibility for an independent review of the administration of the freedom of information process in State and local government agencies was transferred from the Department of the Premier and Cabinet to the OIC, together with one-off funding of \$200,000.

Notes to the Financial Statements
For the year ending 30 June 2010

Service Expenditure

Significant variances between actuals for 2009 and 2010

	2010	2009	Variation
	\$	\$	\$
Complaint Resolution	1,061,944	1,186,303	(124,359)
Advice & Awareness	499,737	357,996	141,741

Complaint Resolution

This variance is due to the full-year vacancy of the Principal Legal Officer position (level 6.1 specified callings).

Advice & Awareness

The variance is due to a change in the percentage split between the two outputs.

Note 27. Financial Instruments

(a) Financial Risk Management Objectives and Policies

Financial Instruments held by the Commission are cash and cash equivalents, restricted cash and cash equivalents and receivables and payables. All of the Commission's cash is held in the public bank account (non-interest bearing) apart from restricted cash held in a special purpose account. The Commission has limited exposure to financial risks. The Commission's overall risk management program focuses on managing the risks identified below.

Credit risk

Credit risk arises when there is the possibility of the Commission's receivables defaulting on their contractual obligations resulting in financial loss to Commission. The Commission measures credit risk on a fair value basis and monitors risk on regular basis.

The maximum credit risk at balance sheet date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any provisions for impairment, as shown in the table at note 27(c).

Credit risk associated with the Commission's financial assets is minimal because the main receivable is amounts owing from other government agencies. For receivables other than government, the Commission trades only with recognised, creditworthy third parties. In addition, receivable balances are monitored on a ongoing basis with the result that the Commission's exposure to bad debts is minimal. There are no significant concentrations of credit risk.

Provision for impairment of financial assets is calculated based on past experience, and current and expected changes in client credit ratings. For financial assets that are either past due or impaired, refer to note 14 'Receivables'.

**Notes to the Financial Statements
For the year ending 30 June 2010**

Liquidity risk

The Commission is exposed to liquidity risk through its trading in the normal course of business. Liquidity risk arises when the Commission is unable to meet its financial obligations as they fall due.

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

Market risk

The Commission does not trade in foreign currency and is not materially exposed to other price risks. Other than as detailed in the Interest rate sensitivity analysis table at Note 27(c), the Commission is not exposed to interest rate risk because all other cash and cash equivalents and restricted cash are non-interest bearing, and the Commission has no borrowings.

(b) Categories of Financial Instruments

In addition to cash, the carrying amounts of each of the following categories of financial assets and financial liabilities at the balance sheet date are as follows

	2010	2009
	\$	\$
<u>Financial Assets</u>		
Cash and cash equivalents	271,479	81,332
Restricted cash and cash equivalents	15,910	13,891
Receivables ^(a)	2,853	33,641
Amount receivable for services	30,000	30,000
<u>Financial Liabilities</u>		
Payables	53,587	90,759

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

Notes to the Financial Statements
For the year ending 30 June 2010

Liquidity Risk

The following table details the contractual maturity analysis for financial liabilities. The contractual maturity amounts are representative of the undiscounted amounts at the balance sheet date. The table includes both interest and principal cash flows. An adjustment has been made where material.

Interest rate exposure and maturity analysis of financial liabilities

	Weighted average effective interest rate %	Interest rate exposure		Maturity Dates										
		Carrying Amount \$	Variable interest rate \$	Non-Interest Bearing \$	Adjustment for discounting \$	Total Nominal Amount \$	Up to 3 months \$	3 - 12 months \$	1 - 2 years \$	2 - 3 years \$	3 - 4 years \$	4 - 5 years \$	More than 5 years \$	
Financial Liabilities	5.57													
2010														
Payables		53,587	-	53,587	-	-	-	-	-	-	-	-	-	-
		53,587	-	53,587	-	-	-	-	-	-	-	-	-	-
2009														
Payables		90,759	-	90,759	-	-	-	-	-	-	-	-	-	-
		90,759	-	90,759	-	-	-	-	-	-	-	-	-	-

Interest rate sensitivity analysis

None of the Commission's financial assets and liabilities at the balance sheet date are sensitive to movements in interest rates, hence movements in interest rates have no bottom line impact on the Commission's surplus or equity.

Fair Values

All financial assets and liabilities recognised in the statement of financial position, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

Notes to the Financial Statements
For the year ending 30 June 2010

(C) Financial Instrument disclosures

Credit Risk and interest Rate Risk Exposures

The following table disclose the Commission's maximum exposure to credit risk, interest rate exposures and the ageing analysis of financial assets. The Commission's maximum exposure to credit risk at the end of the reporting period is the carrying amount of the financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired and impaired in financial assets. The table is based on information provided to senior management of the Commission.

The Commission does not hold any collateral as security or other credit enhancements relating to the financial assets it holds.

The Commission does not hold any financial assets that had to have their terms renegotiated that would have otherwise resulted in them being past due or impaired.

Interest rate exposures and ageing analysis of financial assets ^(a)

	Weighted average effective interest rate %	Carrying Amount \$	Variable interest rate \$	Non-Interest Bearing \$	Past due but not impaired						
					Up to 3 months	3 - 12 months	1-2 Years	2-3 Years	3-4 Years	4-5 Years	More than 5 Years
							\$	\$	\$	\$	\$
Financial assets	5.57										
2010											
Cash and cash equivalents		271,479	-	271,479	-	-	-	-	-	-	-
Restricted cash and cash equivalent		15,910	-	15,910	-	-	-	-	-	-	-
Receivables(a)		2,853	-	2,853	2,853	-	-	-	-	-	-
Amount receivable for services		30,000	-	30,000	-	-	-	-	-	-	-
		320,242	-	320,242	2,853	-	-	-	-	-	-
2009											
Cash and cash equivalents		81,332	-	81,332	-	-	-	-	-	-	-
Restricted cash and cash equivalent		13,891	-	13,891	-	-	-	-	-	-	-
Receivables(a)		33,641	-	33,641	33,641	-	-	-	-	-	-
Amount receivable for services		30,000	-	30,000	-	-	-	-	-	-	-
		158,864	-	158,864	33,641	-	-	-	-	-	-

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

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Notes to the Financial Statements
For the year ending 30 June 2010

Note 28. Remuneration of senior officers

The number of senior officers whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fall within the following bands are:

\$	2010 \$	2009 \$
20,001 - 30,000	-	1
60,001 - 70,000	-	1
90,001 - 100,000	1	
130,001 - 140,000	1	1
150,001 - 160,000	-	1
200,001 - 210,000	1	-
The total remuneration of senior officers	430,925	371,853

The total remuneration includes the superannuation expense incurred by the Commission in respect of senior officers.

Note 29. Remuneration of Auditor

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

Auditing the accounts, financial statements and performance indicators	20,900	20,000
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The expense is included at note 10 'Other expenses'.

Note 30. Supplementary Financial Information

There was no public property written-off by the Commission during the financial year (2009: nil).

There were no losses of public monies, public and/or other property through theft, default or other causes during the financial year (2009: nil)

There were no gifts of public property provide by the Commission during the financial year (2009: nil).

The Commission had no related bodies during the financial year (2009: nil).

The Commission had no affiliated bodies during the financial year (2009: nil).