

OFFICE OF THE INSPECTOR  
OF CUSTODIAL SERVICES

ANNUAL REPORT  
1999/2000



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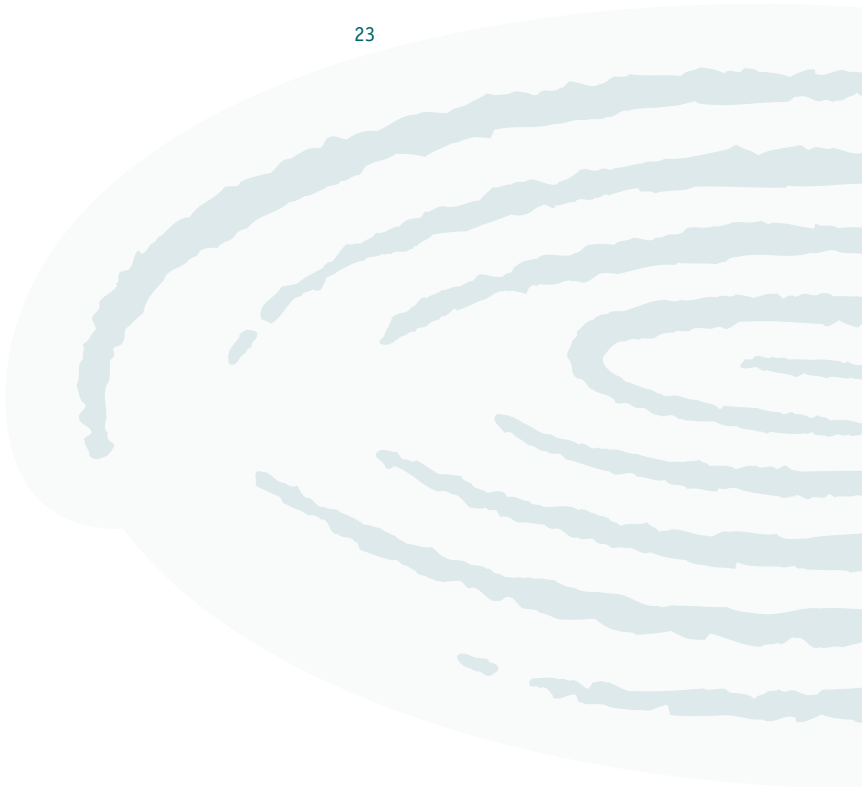
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## **PART 1**

### **LODGEMENT OF ANNUAL REPORT**

The special reporting requirements for the Office of the Inspector of Custodial Services requires the Annual Report to be lodged with the Minister as well as the Speaker of the Legislative Assembly and the President of the Legislative Council.

Copies of the letters relating to the lodgement of the Annual Report follow.





OFFICE OF THE INSPECTOR  
OF CUSTODIAL SERVICES

ATTORNEY GENERAL

**ANNUAL REPORT 1999/2000 FOR THE OFFICE OF THE INSPECTOR OF  
CUSTODIAL SERVICES**

The Annual Report for the financial year ending 30 June 2000 is submitted for your information and presentation to Parliament in accordance with the provisions of the *Financial Administration and Audit Act 1985*.

The Office was established on 1 June 2000 and the interim Inspector commenced on 15 June 2000. So, the reporting period is very short on this occasion. A number of common features in the annual reports of Government agencies are not present in this Annual Report, such as a report on operations and performance against key indicators. The Auditor General has provided a formal audit opinion on financial statements, which has been documented in the Annual Report.

Section 109N of the *Prisons Act 1981* requires this Office to deliver copies of the Annual Report to the Speaker of the Legislative Assembly and the President of the Legislative Council no later than 30 September in each year. I intend to send a copy of the Annual Report to these officers of the Parliament.

Professor Richard Harding  
INSPECTOR OF CUSTODIAL SERVICES

30 August 2000

Att.



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OFFICE OF THE INSPECTOR OF CUSTODIAL SERVICES

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LEVEL 21, 197 ST GEORGE'S TERRACE, PERTH, WESTERN AUSTRALIA 6000  
TELEPHONE: (08) 9321 4515 FACSIMILE (08) 9226 5742

The Speaker of the Legislative Assembly  
Parliament of Western Australia

**ANNUAL REPORT 1999/2000 FOR THE OFFICE OF THE INSPECTOR OF  
CUSTODIAL SERVICES**

The Annual Report for the financial year ending 30 June 2000 for this Office has been prepared in accordance with the provisions of the *Financial and Audit Act 1985* and is submitted in accordance with the provisions of section 109N of the *Prisons Act 1981*.

Professor Richard Harding  
INSPECTOR OF CUSTODIAL SERVICES

30 August 2000

Att.



OFFICE OF THE INSPECTOR  
OF CUSTODIAL SERVICES



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Professor Richard Harding  
INSPECTOR OF CUSTODIAL SERVICES

30 August 2000

Att.



**PART 2**

**THE OFFICE OF THE INSPECTOR OF CUSTODIAL SERVICES**

This Office was established on 1 June 2000 pursuant to Section 35(a) of the *Public Sector Management Act 1994*.

The purpose of the Office is to bring independent external scrutiny to the standards and operational practices relating to custodial services within Western Australia. The Office, which falls within the general portfolio responsibility of the Minister for Justice, is answerable directly to Parliament.

Initially, the jurisdiction will extend to adult prisons (public and private), court custody and prisoner transportation, as well as those Police lock-ups whose operation has been contracted out to the private sector. It is expected that juvenile detention centres and those community corrections orders administered by the Ministry of Justice will soon also be covered and that by 2005 the entire criminal justice custodial system, including all lock-ups, will be within the jurisdiction of the Inspector's Office.

The core responsibilities, in the initial stage, are to carry out comprehensive inspections of all individual prisons and to conduct 'thematic reviews' of prison services – i.e. assessments of system-wide issues. All reports will be tabled in Parliament. The Office will also advise Parliament and the Minister on criminal justice policy issues arising out of these inspections, as well as recommending the development and improvement of standards across the custodial system. The Office is also to have regard to national and international experience in setting its own priorities.

The Office is required to co-ordinate with other relevant statutory bodies. In particular, it is required to pass on individual prisoner complaints, if appropriate, to the Ombudsman. Statutory provisions have been made for the disclosure of information to the Ombudsman as well as the Anti-Corruption Commission and the Director of Public Prosecutions.

Whilst some other Australian states have inspectorates, the Western Australian Office is the only one that possesses statutory autonomy and direct access to the Parliament. This model is designed to ensure that the Inspector's activities remain independent and that, in the public interest, the conduct of custodial operations in Western Australia is transparent and fully accountable.

*to bring*

*independent*

*external scrutiny*

*to the standards*

*and operational*

*practices relating*

*to custodial*

*services*







*to improve  
the confidence  
of the  
community  
as a whole  
in the State  
Justice System*

## CORPORATE ETHOS

### OFFICE OF THE INSPECTOR OF CUSTODIAL SERVICES

#### GOVERNMENT OUTCOMES

- To improve the confidence of the community as a whole in the State Justice System;
- To reduce the level of re-offending in Western Australia; and
- To ensure that the State receives improved value for money from its criminal justice system.

#### VISION

*To contribute to the achievement of these Government outcomes both directly through its own operations and indirectly by affecting the service delivery of the frontline agencies.*

#### MISSION

*To provide the people of Western Australia with an independent and effective prison inspection and review service which is fair and just.*

#### CORE BUSINESS

#### PRISON INSPECTIONS AND REVIEW OF OTHER PRISON AND CUSTODIAL SERVICES

#### THEMATIC REVIEWS

#### REPORTS TO PARLIAMENT

#### COMMUNITY INFORMATION

Key performance indicators will be developed and reported in the 2000/2001 Annual Report.

## REPORT OF THE INSPECTOR OF CUSTODIAL SERVICES

On 15 June 2000 Mr Jack Busch was appointed to act in the office of the Inspector pending the commencement of Professor Richard Harding as the inaugural appointee to the office for a period of 5 years.

Between the commencement date and the end of the financial year, on

30 June 2000, the key objectives of the Office were:

- Developing a budget and cashflow projections for the Office;
- Seconding key staff associated with the setting up phase;
- Engaging a bureau service provider for corporate support services;
- Determining the office accommodation lease and fit out requirements; and
- Responding to the Whole of Government initiatives and accountability measures.

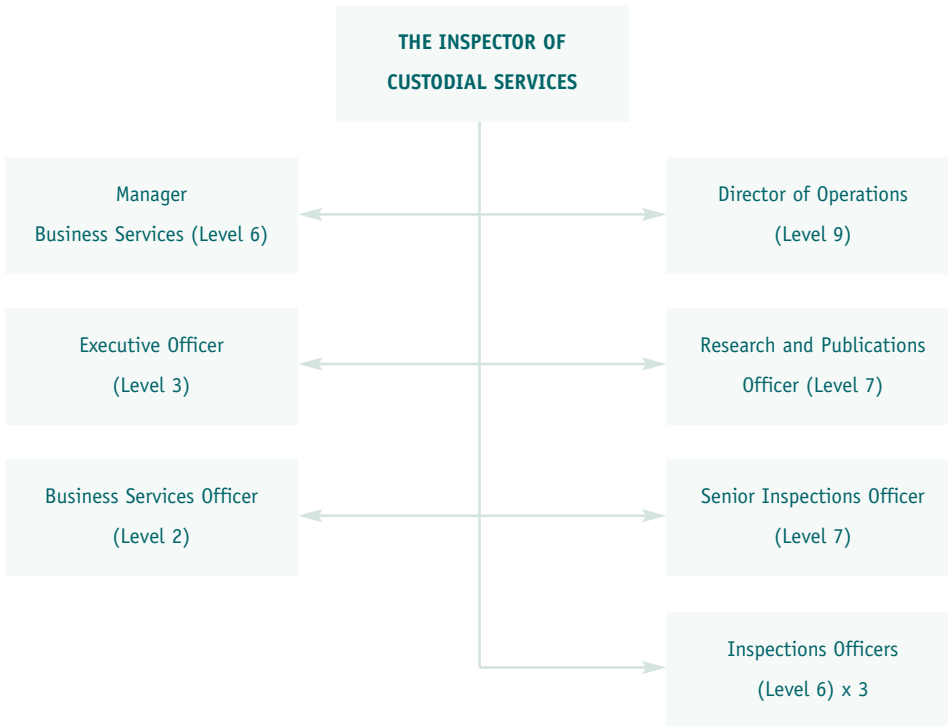
The Ministry of Premier and Cabinet provided interim support to the Inspector, by way of office accommodation as well as policy advice and staff, to enable the Office to become functional.

Negotiations were commenced with the Ministry of Justice to second an experienced officer to act in the position of Director of Operations.



Negotiations were commenced with the Department of Contracts and Management Services to provide bureau support services. These services are intended to include most aspects of financial management, human resource management and information technology management. This agency also agreed to assist the Office with its purchasing requirements whilst the bureau service agreement is being finalised.

The interim structure of the Office is as follows:



There were no Ministerial directives during this financial period.

The Office is aware of the requirement to plan for and report in future years upon equity, access and customer focus. In this regard, an information statement has been prepared as a stand-alone document for customers and stakeholders.



**REPORTING REQUIREMENTS PURSUANT TO SECTION 109N OF THE PRISONS ACT 1981**

There were no prisons inspected in the 12 month period ending on 30 June 2000. Consequently, there were no inspection reports prepared for the consideration of Parliament for this period.

*investigations*

The following prisons are proposed to be inspected in the period up to the next 30 June:

*will be shaped*

Karnet Prison Farm  
Riverbank Prison

*by the*

These inspections are to be considered Announced Inspections. The limited number reflects the requirement of the Office to become fully operational prior to commencing prison inspections. This entails the recruitment and selection of staff, consultation with key stakeholders and the development of an appropriate methodology.

*experience*

*of inspecting*

In addition, there will be Unannounced Inspections of prisons and planning for the thematic reviews of prison services. Final decisions about such investigations will be shaped by the experience of inspecting particular prisons and increasing familiarity with trends and issues within the Ministry of Justice. The present understanding of these issues suggests that some of the following matters may be considered over time:

*particular prisons*

Conditions, programs and outcomes for Indigenous prisoners;

Conditions, programs and outcomes for women prisoners;

Drug management, including illicit use and rehabilitation programs;

*and increasing*

Recruitment, selection, training, in-service programs, career development and professional skills amongst uniformed, non-uniformed and management staff; and

Regional issues relating to and impacting upon the prison system.

*familiarity*

Section 109I requires the Inspector to inspect each prison at least once every 3 years and to prepare an inspection report. Whilst not finally settled, the provisional Announced Inspection Program for the first full year of operation in the year 2001/2002 may include:

*with trends*

Bandyup Womens Prison, including Nyandi and Longmore

Broome Regional Prison

Casuarina Prison

Eastern Goldfields Regional Prison

Greenough Regional Prison

*and issues*

Hakea Prison.

A final Announced Inspection Program for the year 2001/2002 will be published in the next Annual Report.

**STATEMENT OF COMPLIANCE WITH RELEVANT WRITTEN LAW**

The administration of the Office of the Inspector of Custodial Services is established under the *Prisons Act 1981* and the *Public Sector Management Act 1994*.

The Office does not administer any legislation, although its functions are performed under Part XA of the *Prisons Act 1981*. The Ministry of Justice is the administering agency for this Act.



The Office is exempt from the *Parliamentary Commissioner Act 1971* and the *Freedom of Information Act 1992*.

Other Legislation Impacting on the Office of the Inspector of Custodial Services<sup>1</sup>:

Aboriginal Communities Act 1979  
Anti Corruption Commission Act 1988  
Bail Act 1982  
Competition Policy Reform Act (WA) Act 1996  
Coroners Act 1996  
Court Security and Custodial Services Act 1999  
Court Security and Custodial Services (Consequential Provisions) Act 1999  
Crime (Serious and Repeat Offenders) Sentencing Act 1992  
Criminal Code  
Criminal Law (Mentally Impaired Defendants) Act 1996  
Debit Tax Act 1990  
Disability Services Act 1993  
Electoral Act 1907  
Equal Opportunity Act 1984  
Evidence Act 1906  
Financial Administration and Audit Act 1985  
Fines, Penalties and Infringement Notices Enforcement Act 1994  
Government Employees Superannuation Act 1987  
Industrial Relations Act 1979  
Interpretation Act 1984  
Justices Act 1902  
Library Board of Western Australia Act 1951  
Occupational Health and Safety Act 1984  
Parole Orders (Transfer) Act 1984  
Prisoners (Interstate Transfer) Act 1983  
Prisoners (Release for Deportation) Act 1989  
Public Sector Management Act 1994  
Racial Discrimination Act 1975  
Salaries and Allowance Act 1975  
Sentence Administration Act 1995  
Sentencing Act 1995  
Sentencing (Consequential Provisions) Act 1995  
Spent Convictions Act 1988  
State Supply Commission Act 1991  
Workers Compensation and Rehabilitation Act 1981  
Young Offenders Act 1994

<sup>1</sup> This list of acts is subject to ongoing review.



### **PART 3**

#### **PERFORMANCE INDICATORS**

The Office of the Inspector of Custodial Services was established pursuant to the Public Sector Management Act 1994 effective from 1 June 2000 and the Acting Inspector was appointed effective from 15 June 2000. The immediate need was to establish the office operationally. Consequently, performance indicators have not been prepared for the period 1 June to 30 June 2000.



**FINANCIAL STATEMENTS**

*for the month ended 30 June 2000*



OFFICE OF THE INSPECTOR  
OF CUSTODIAL SERVICES

## Opinion of the Auditor General



Auditor General

To the Parliament of Western Australia

OFFICE OF THE INSPECTOR OF CUSTODIAL SERVICES  
FINANCIAL STATEMENTS FOR THE MONTH ENDED JUNE 30, 2000

### Scope

I have audited the accounts and financial statements of the Office of the Inspector of Custodial Services for the month ended June 30, 2000 under the provisions of the Financial Administration and Audit Act 1985.

The Inspector is responsible for keeping proper accounts and maintaining adequate systems of internal control, preparing and presenting the financial statements, and complying with the Act and other relevant written law. The primary responsibility for the detection, investigation and prevention of irregularities rests with the Inspector.

My audit was performed in accordance with section 79 of the Act to form an opinion based on a reasonable level of assurance. The audit procedures included examining, on a test basis, the controls exercised by the Office to ensure financial regularity in accordance with legislative provisions, evidence to provide reasonable assurance that the amounts and other disclosures in the financial statements are free of material misstatement and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Accounting Standards, other mandatory professional reporting requirements and the Treasurer's Instructions so as to present a view which is consistent with my understanding of the Office's financial position, the results of its operations and its cash flows.

The audit opinion expressed below has been formed on the above basis.

### Audit Opinion

In my opinion,

- (i) the controls exercised by the Office of the Inspector of Custodial Services provide reasonable assurance that the receipt and expenditure of moneys and the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions; and
- (ii) the Operating Statement, Statement of Financial Position, Statement of Cash Flows, Summary of Consolidated Fund Appropriations and Revenue Estimates and the Notes to and forming part of the financial statements are based on proper accounts and present fairly in accordance with applicable Accounting Standards, other mandatory professional reporting requirements and the Treasurer's Instructions, the financial position of the Office at June 30, 2000 and the results of its operations and its cash flows for the month then ended.

D D R PEARSON  
AUDITOR GENERAL  
August 25, 2000



**OPERATING STATEMENT** *for the month ended 30 June 2000*

|  | Note | 1999/00       |
|--|------|---------------|
|  |      | \$            |
| <b>COST OF SERVICES</b>                    |      |               |
| Operating expenses                         |      |               |
| Salaries                                   | 4    | 4,067         |
| Total cost of services                     |      | <u>4,067</u>  |
| Operating revenues                         |      | <u>0</u>      |
| Total operating revenues                   |      | <u>0</u>      |
| Net cost of services                       |      | <u>4,067</u>  |
| <br><b>REVENUES FROM GOVERNMENT</b>        |      |               |
| Amount received from appropriations        | 5    | 77,000        |
| <b>Total revenues from Government</b>      |      | <u>77,000</u> |
| Change in net assets from operations       |      | 72,933        |
| Opening balance accumulated surplus        |      | 0             |
| <b>CLOSING BALANCE ACCUMULATED SURPLUS</b> |      | <u>72,933</u> |

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







**STATEMENT OF FINANCIAL POSITION** *as at 30 June 2000*

|                                     | Note | 1999/00              |
|-------------------------------------|------|----------------------|
|                                     |      | \$                   |
| <b>CURRENT ASSETS</b>               |      |                      |
| Cash and Amounts in Suspense        | 6    | 77,000               |
| Total current assets                |      | <u>77,000</u>        |
| <b>Total assets</b>                 |      | <u><b>77,000</b></u> |
| <b>CURRENT LIABILITIES</b>          |      |                      |
| Accounts payable                    | 7    | 4,067                |
| Total current liabilities           |      | <u>4,067</u>         |
| <b>Total liabilities</b>            |      | <u><b>4,067</b></u>  |
| <b>EQUITY</b>                       |      |                      |
| Accumulated surplus                 | 8    | 72,933               |
| <b>Total Equity</b>                 |      | <u><b>72,933</b></u> |
| <b>Total Liabilities and Equity</b> |      | <u><b>77,000</b></u> |

The Statement of Financial Position should be read in conjunction with the accompanying notes.



**STATEMENT OF CASH FLOWS** *for the month ended 30 June 2000*

|  | Note | 1999/00              |
|--|------|----------------------|
|  |      | \$                   |
| <b>CASH FLOWS FROM GOVERNMENT</b>              |      |                      |
| Receipts from recurrent appropriations         |      | 77,000               |
| Net cash provided by government                |      | <u>77,000</u>        |
| Utilised as follows:                           |      |                      |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>    |      |                      |
| Payments                                       |      | 0                    |
| Receipts                                       |      | 0                    |
| Net cash used in operating activities          | 9    | <u>0</u>             |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>    |      |                      |
| Payments for purchase of non - current assets  |      | 0                    |
| <b>Net cash used in investing activities</b>   |      | <u><u>0</u></u>      |
| Net increase in cash held                      |      | 77,000               |
| Cash at the beginning of the reporting period  |      | 0                    |
| <b>CASH AT THE END OF THE REPORTING PERIOD</b> |      | <u><u>77,000</u></u> |

The Statement of Cash Flows should be read in conjunction with the accompanying notes.





**SUMMARY OF CONSOLIDATED FUND APPROPRIATIONS AND REVENUE ESTIMATES**

*for the month ended 30 June 2000*

|   |               | 1999/00       |           |
|---|---------------|---------------|-----------|
|   | Estimate      | Actual        | Variation |
|   | \$            | \$            | \$        |
| <b>RECURRENT</b>                                    |               |               |           |
| Amount Provided for Recurrent Services for the year | 77,000        | 77,000        | 0         |
| <b>GRAND TOTAL APPROPRIATIONS</b>                   | <b>77,000</b> | <b>77,000</b> | <b>0</b>  |

Details of Expenditure

**RECURRENT OUTPUT**

|                                       |               |               |          |
|---------------------------------------|---------------|---------------|----------|
| Prison Inspection and Review:         | 77,000        | 0             | 77,000   |
| Recurrent Expenditure                 | 77,000        | 0             | 77,000   |
| Adjustment for change in cash balance | 0             | 77,000        | 77,000   |
| <b>GRAND TOTAL APPROPRIATIONS</b>     | <b>77,000</b> | <b>77,000</b> | <b>0</b> |

**Details of Revenue Estimates**

|                         |   |   |   |
|-------------------------|---|---|---|
| Revenues                | 0 | 0 | 0 |
| Total Revenue Estimates | 0 | 0 | 0 |

The Summary of Consolidated Fund Appropriations and Revenue Estimates should be read in conjunction with the accompanying notes.



## NOTES TO THE FINANCIAL STATEMENTS *for the month ended 30 June 2000*

### 1. Office's mission and funding

The Office of the Inspector of Custodial Services was established pursuant to Section 35(a) of the Public Sector Management Act 1994 and on the recommendation of the Minister for Public Sector Management, effective on and from 1 June 2000.

The Office of the Inspector of Custodial Services' mission is "To provide the people of Western Australia with an independent and effective prison inspection and review service which is fair and just". The Office is funded by Parliamentary appropriations. The financial statements encompass all Funds through which the Office controls resources to carry on its functions.

In the process of reporting on the Office as a single entity, all intra-entity transactions and balances have been eliminated.

### 2. Significant accounting policies

#### *General Statement*

As the Office was established in June 2000 these are the first financial statements required to be prepared.

The financial statements constitute a general purpose financial report, which has been prepared in accordance with Australian Accounting Standards and UIG Consensus Views as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary the application, disclosure, format and wording. The Financial Administration and Audit Act and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards and UIG Consensus Views. The modifications are intended to fulfil the requirements of general application to the public sector together with the need for greater disclosure and also to satisfy accountability requirements.

If any such modification has a material or significant financial effect upon the reported results, details of that modification and where practicable, the resulting financial effect is disclosed in individual notes to these financial statements.

#### *Basis of accounting*

The financial statements have been prepared in accordance with Australian Accounting Standard AAS 29.

The statements have been prepared on the accrual basis of accounting using the historical cost convention.

#### *(a) Appropriations*

Appropriations in the nature of revenue, whether recurrent or capital, are recognised as revenues in the period in which the Office gains control of the appropriated funds. The Office gains control of appropriated funds at the time those funds are deposited into the Office's bank account.

#### *(b) Operating accounts*

Amounts appropriated are deposited into the account and any revenues which are the subject of net appropriation determinations are also deposited into the account. Revenues not subject to net appropriation determinations are credited to the Consolidated Fund. All payments of the Office are made from the operating account.

**NOTES TO THE FINANCIAL STATEMENTS** *for the month ended 30 June 2000*  
*(Continued)*

*(c) Employee entitlements*

For the period under review the Office had no permanent employees and as a consequence there were no employee entitlements as at reporting date.

*(d) Leases*

The Office has not entered into any leases.

*(e) Accounts Receivable, Accounts Payable and Accrued Salaries*

At reporting date there were no Accounts Receivable.

At reporting date there were no Accrued Salaries.

Accounts Payable, including accruals not yet billed, are recognised when the Office becomes obliged to make future payments as a result of a purchase of assets or services. Accounts Payable are generally settled within 30 days.

*(f) Net Fair Values of Financial Assets and Liabilities*

Net fair values of financial instruments are determined on the following bases:

Monetary financial assets and liabilities are not traded in an organised financial market, therefore the carrying amount of debtors, accounts payable, and accruals approximates net market value.

*(g) Comparative Figures*

As this is the first year of operation for the Office, and the first Financial Statements, no figures for the previous year are available for comparative purposes.

**3. Outputs of the Office**

Budgets approved by Parliament are framed in terms of outcomes/outputs; consequently financial reporting is also analysed in terms of outcomes/outputs.

The Office of the Inspector of Custodial Services has only one Outcome/Output and as such an Output Schedule of Expenses and Revenues has not been included in these statements, as all transactions of the Office relate to that Output.

**OUTCOME:**

**A fair and independent prison inspection service for the State of Western Australia.**

The output relating to this outcome is:

Inspection of prisons, court custody centres and prescribed lock ups and review of custodial services.



**NOTES TO THE FINANCIAL STATEMENTS** for the month ended 30 June 2000

(Continued)

|  |       |
|--|-------|
|  | (\$)  |
| <b>4. Salaries</b>                               |       |
| Salaries (Through Ministry of Premier & Cabinet) | 4,067 |
|  | 4,067 |

|                          |        |
|--------------------------|--------|
| <b>5. Appropriations</b> |        |
| Consolidated fund        |        |
| Recurrent                | 77,000 |
|                          | 77,000 |

|  |        |
|--|--------|
| <b>6. Cash and amounts in suspense</b> |        |
| Operating Account                      | 77,000 |
|  | 77,000 |

|                               |       |
|-------------------------------|-------|
| <b>7. Accounts payable</b>    |       |
| Accounts payable for salaries | 4,067 |
|                               | 4,067 |

The carrying amount of accounts payable approximates their net fair values.

**8. Equity**

Equity represents the residual interest in the net assets of the Office.  
The Government holds the equity interest in the Office on behalf of the community.

|  |        |
|--|--------|
| Accumulated surplus                            |        |
| Balance at the beginning of the year           | 0      |
| Change in net assets resulting from operations | 72,933 |
| Balance at end of the year                     | 72,933 |

|   |         |
|---|---------|
| <b>9. Reconciliation of net cash used in operating activities to net cost of services</b>                               |         |
| For the purposes of the Statement of Cash Flows, 'cash' has been deemed to include cash on hand and amounts in suspense |         |
| Net cash (used in)/from operating activities  | 0       |
| (Increase)/decrease in accrued accounts payable   | (4,067) |
| Net cost of services (operating statement)  | (4,067) |



**NOTES TO THE FINANCIAL STATEMENTS** for the month ended 30 June 2000  
(Continued)

(\$)

**10. Remuneration and retirement benefits of Senior Officers**

Remuneration

The number of Senior Officers whose total of fees, salaries and other benefits received, or due and receivable, for the financial year, who fall within the following band is:

| \$         | 1999/00 |
|------------|---------|
| 1 - 10,000 | 1       |

The total remuneration of senior officers is:

---

4,067

No amounts in respect of retirement benefits for senior officers were paid or became payable for the financial year.

No senior officers are members of the Superannuation and Family Benefits Act Scheme.

**11. Explanatory statement**

The Summary of Consolidated Fund Appropriations and Revenue Estimates discloses appropriations and other statutes expenditure estimates, the actual expenditures made and revenue estimates and payments into Consolidated Fund, all on a cash basis. The following explanations are provided in accordance with Treasurer's Instruction 945:

The Office of the Inspector of Custodial Services was established on 1 June 2000, and no item for it was included in the 1999/00 Consolidated Fund Estimates. On creation, a new Item was created and funds of \$77,000 allocated to the Office. No cash expenditure occurred from creation to 30 June 2000.

**12. Additional Financial Instruments Disclosures**

The Office has no exposure to interest rate risk on financial instruments.

**13. Related and affiliated bodies**

The Office of the Inspector of Custodial Services has no related or affiliated bodies.



**Financial Statements**  
*for the month ended 30 June 2000*

**STATEMENT OF CERTIFICATION**

The accompanying financial statements of the Office of the Inspector of Custodial Services have been prepared in compliance with the provisions of the Financial Administration and Audit Act 1985 from proper accounts and records to present fairly the financial transactions for the month ending 30 June 2000 and the financial position as at 30 June 2000.

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.

DEREK SUMMERS  
PRINCIPAL ACCOUNTING OFFICER  
15 AUGUST 2000

PROFESSOR RICHARD HARDING  
ACCOUNTABLE OFFICER  
15 AUGUST 2000



