

AUDITOR-GENERAL'S REPORT FINANCIAL AUDITS

Volume Eight 2010



The Legislative Assembly
Parliament House
Sydney NSW 2000

The Legislative Council
Parliament House
Sydney NSW 2000

Pursuant to the *Public Finance and Audit Act 1983*, I present Volume Eight of my 2010 Report.

Peter Achterstraat
Auditor-General

Sydney
December 2010

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Significant Items

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Emergency services agencies have 85,000 participating volunteers, but no detailed volunteer workforce plans.	5
Law and Order Overview	
The backlog of Local and District Courts' civil cases is increasing and clearance rates are generally below those of other states and territories.	7
In 2008, 45.1 per cent of people believed there was a problem with crime in their neighbourhood, a decline from 55.4 per cent in 2001.	10
Eighty one per cent of people feel safe or very safe at home alone during the day, but only 68 per cent feel the same after dark. Few people feel safe or very safe using public transport alone or walking alone in their own neighbourhood after dark.	11
The Legislature	
The number of Legislative Assembly sitting days increased from 45 in 2007 to 64 in 2010, and the number of questions on notice increased from 1,545 to 3,869 over the same period.	15
Department of Justice and Attorney General	
The Department has a backlog of 18,118 pending claims for victim compensation at 30 June 2010, which it estimates will result in payments of \$222 million.	24
The rate of imprisonments per 100,000 adults rose to 11.6 per cent above the national rate in 2008-09.	28
Fifteen offenders escaped from custody in 2008-09 compared to seven in 2007-08.	29
For every 100 offenders there were 12.8 prisoner on prisoner assaults in 2008-09.	29
Community Correction Orders successfully completed continue to exceed the national average.	30
The State's rate of individuals who return to prison of 42.9 per cent, continues to exceed the national average of 39.3 per cent.	30
At 27 June 2010, there were 10,258 offenders in custody, representing an occupancy rate of 93.2 per cent.	31
The Lifelink IT project, which was expected to cost \$8.2 million, and be completed by 2008, is now expected to cost \$20.2 million and be completed by March 2012.	34
Corrective Services NSW reduced its overtime costs to \$32.8 million from \$40.7 million, as well as the number of staff earning more than 50 per cent of base salary in overtime from 232 to 114.	38

Legal Aid Commission of New South Wales

Almost 33 per cent of the Commission's employees are aged 50 or over, and are likely to retire over the next five to ten years, increasing the risk of loss of corporate knowledge and skills. 44

Office for the Director of Public Prosecutions

Almost 35 per cent of the Office's employees are aged 50 or over, and are likely to retire over the next five to ten years, increasing the risk of loss of corporate knowledge and skills. 60

New South Wales Fire Brigades

The Brigades is implementing a major program of workplace reform to address workplace-related issues affecting its ability to effectively manage its workforce. 69

NSW Police Force

Partial and Permanent Disability Scheme liabilities have grown to \$190 million, the number of claims has increased by 315 per cent since 2007, and the average value of each claim has increased from \$373,307 to \$421,958. 85

Effective controls are not in place to ensure quality and value for money is obtained for all work performed by an outsourced property manager. 86

At 30 June 2010, there were 11,848 full time equivalent (FTE) police officers, 489 short of the 12,337 authorised FTEs, and of these, 1,833 were either on restricted duties or absent. There are approximately 4,000 non-commissioned staff, bringing the total workforce to 15,287. 87
93

The number of crimes against people for 2008-09 was stable or fell compared to the previous year. 88

Finalisation of investigations within 30 days for all crime categories remains below the national average. 89

The Force continues to experience delays in settling workers compensation claims with its insurer. 91

New South Wales Electoral Commission

152,000 penalty notices were issued to citizens forfeiting to vote in the 2007 State election. 115

Recommendations

	Page
Emergency Services Overview	
I recommend the emergency services agencies develop volunteer workforce management plans to ensure they have the right volunteer resources.	5
 Department of Justice and Attorney General	
I recommend:	
▪ the Department completes the integration of policies, operations and systems between its divisions and appoint a Chief Financial Officer to oversight and monitor its operations.	23
▪ the Department review the effectiveness of its policies for managing excessive annual leave balances.	37
▪ Corrective Services NSW should continue its efforts in reducing overtime work and continuously reassess the effectiveness of its policies.	38
▪ the Department create and maintain a single record of all contractors engaged by it.	
▪ the Department should also periodically review the roles and responsibilities of all its contractors to ensure:	
▫ its reliance on contractors is not excessive	
▫ use of contractors instead of permanent employees is appropriate	
▫ contractors do not become de facto employees by virtue of being with the Department for an extended period of time	
▫ use of contractors continues to represent value for money.	39
 Legal Aid Commission of New South Wales	
I recommend the Commission:	
▪ develop strategies to manage its ageing workforce.	44
▪ develops mechanisms to centrally review flex time records to ensure excessive flex time is not being accrued and forfeited by employees.	47

NSW Trustee and Guardian

I recommend:

- the NSW Trustee and Guardian develop performance indicators and targets to:
 - measure the benefits of the merger of the former Public Trustee NSW and the former NSW Trustee and Guardian, and
 - monitor the progress, costs and timeliness of implementing the new information technology systems to replace the existing Trust Estate and Asset Management System and the Client Information System.50
- the NSW Trustee and Guardian finalise the distribution of the Interest Suspense Account before 30 June 2011. 51
- the NSW Trustee and Guardian implement appropriate measures and processes to facilitate identification of beneficiaries of estates within reasonable periods of time. 51
- documented agreements relating to service delivery and occupation of the Justice Precinct Office be finalised to avoid disagreements and disputes on charges. 54
- the NSW Trustee and Guardian continue liaising with other states to establish national benchmarking of performance across Public Trustees. 54

Office of the Director of Public Prosecutions

I recommend the Office develop strategies to manage its ageing workforce. 60

New South Wales Fire Brigades

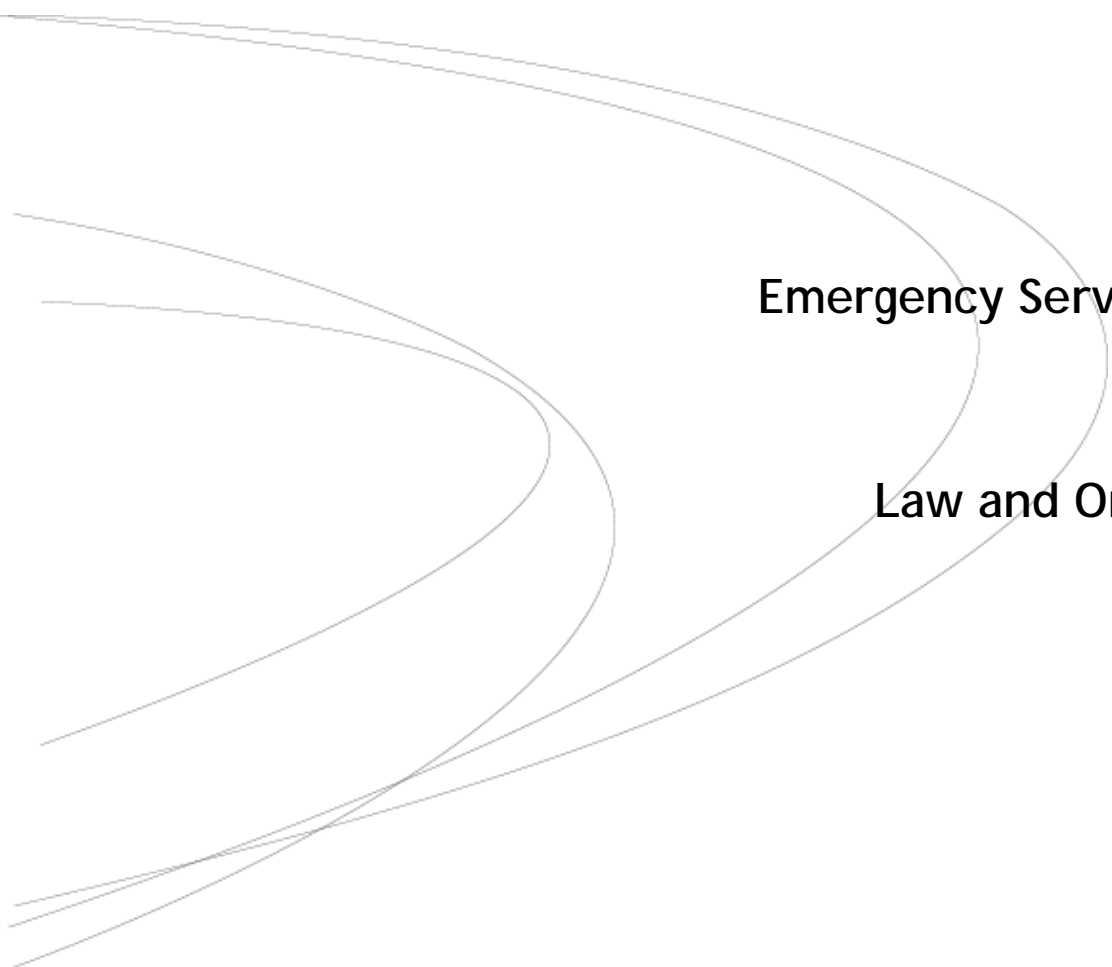
The Brigades is facing significant challenges managing its workforce. I recommend the Brigades establish a workforce management plan immediately to address these challenges. 69

NSW Police Force

I recommend the Force:

- continues monitoring its liquidity closely to ensure it has sufficient funds to meet the increasing costs of the scheme. 85
- should review the underlying causes for the increasing number of partial and permanent claims and urgently develop and implement strategies to address the unfavourable trend. 85
- allocate appropriate resources to implement the outstanding internal audit recommendations as soon as possible to minimise the potential for fraud/misappropriation of funds and to maximise the effectiveness of its maintenance spend. 86
- should also ensure the shortcomings of the existing contract are not repeated when it goes to the marketplace for a new contract in 2011. 86
- reviews processing of its workers compensation claims to minimise delays in recouping claims from the insurer. 91
- should continue its efforts in managing excessive leave balances and continuously reassess the effectiveness of its policies. 94
- develop mechanisms to centrally review flex time to help ensure excessive flex time is not being accrued and forfeited by unsworn officers. 94
- create and maintain a single record of all contractors engaged by it. 95

Section One



Emergency Services Overview and Law and Order Overview

Emergency Services Overview

EMERGENCY SERVICES AGENCIES AND AUDIT OPINIONS

An emergency is an actual or imminent event that poses a threat to the safety or health of persons or animals, or to property. Emergencies include naturally occurring and man-made events that require significant and co-ordinated responses.

The State Disaster Plan clearly identifies the New South Wales Government agencies with responsibilities for responding to emergencies. The following table outlines some key emergency service agencies and their responsibilities.

Agency	Type of Emergency
New South Wales Fire Brigades (NSWFB)	Fire (urban), hazardous materials (land based and inland waters)
NSW Rural Fire Service (RFS)	Fire (rural)
State Emergency Service (SES)	Flood, storm, tsunami

The audits of these agencies' financial statements for the year ended 30 June 2010 resulted in unqualified Independent Auditor's Reports.

OTHER INFORMATION

Funding Arrangements

Last year, I recommended the Government follow up on the Public Accounts Committee's (PAC) recommendations about funding arrangements for emergency service agencies. In its response to the final recommendations of the Victorian Bushfires Royal Commission, the Government confirmed its commitment to existing funding arrangements.

In 2004, the PAC reported on fire services' funding arrangements in New South Wales. Whilst the PAC recommended retention of the existing funding arrangements, it acknowledged flaws relating to potential inequity and inefficiency and recommended the Government continue to investigate ways to eliminate those flaws.

The following reports recommend replacement of insurance based funding arrangements with a property based levy:

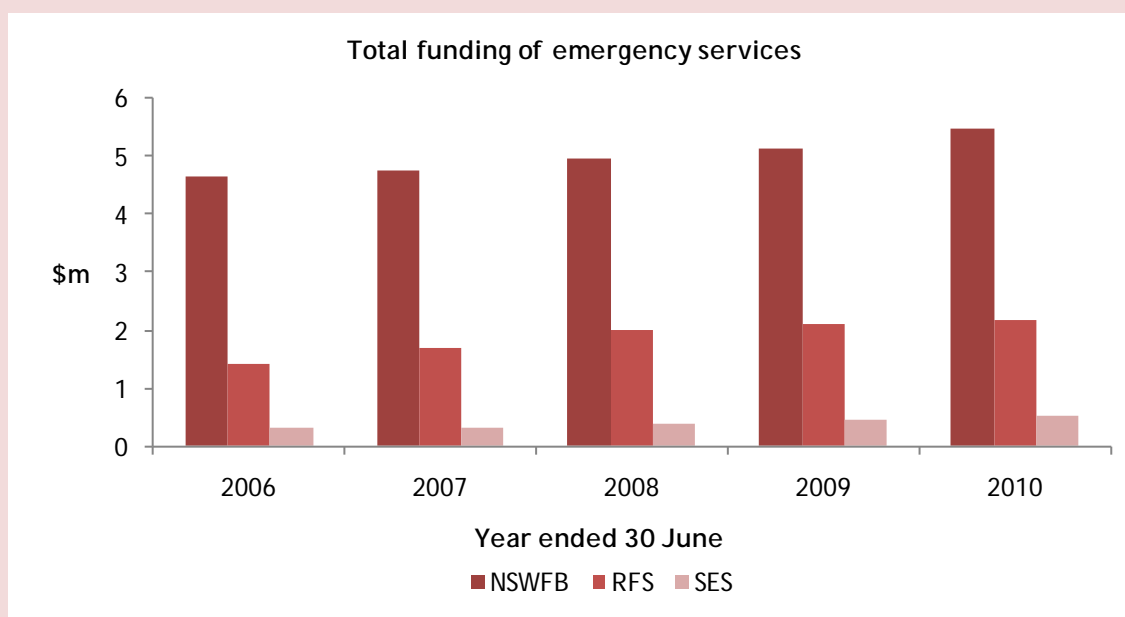
Year	Report
2008	Independent Pricing and Regulatory Tribunal's Review of State Taxation
2009	Australia's Future Tax System Review (Henry Tax Review)
2010	2009 Victorian Bushfires Royal Commission - Final Report

Emergency service agencies are funded via contributions from the insurance industry and local and State governments. From 1 July 2009, the Government implemented changes to the funding sources that result in consistency across the agencies.

The proportion and amount of funding by contributors in 2009-10 was:

	%	\$m
Insurance companies	73.7	602.1
Local government councils	11.7	95.6
State government	14.6	119.3

The total contribution amount is determined by the Minister for Emergency Services and subject to the Treasurer's agreement. Total contributions are based on the agencies' estimated expenditure. A summary of contributions appears in the graph below:



Source: New South Wales Fire Brigades, NSW Rural Fire Service, State Emergency Service (unaudited).

Estimated expenditure excludes most of the costs incurred by the agencies in relation to natural disasters. Instead of funding via contributions, these costs are reimbursed through relief arrangements between the State and Australian Governments.

The three emergency services agencies incurred \$107 million in 2009-10 (\$45.4 million in 2008-09) on natural disasters.

Natural Disasters

The following natural disasters were declared:

	No. of Declarations		No. of Local Government Areas affected	
	2009-10	2008-09	2009-10	2008-09
Bushfires	24	8	57	16
Floods	13	6	55	33
Storms	5	4	9	7
Dust Storm	1	--	1	--
	43	18	122	56

Source: Emergency Management NSW (unaudited).

Natural disasters are declared when damage to public assets and the disaster recovery costs exceed \$240,000. The declaration, amongst other things, allows the emergency services agencies to recover costs incurred on the natural disaster from the Crown Entity. These costs are then recovered from the Australian Government.

Staffing and Volunteering Arrangements

I recommend the emergency services agencies develop and implement comprehensive volunteer workforce management plans to ensure they have the right volunteer resources.

The agencies use a range of human capital to achieve their objectives.

	Full-time		Retained (Part-Time)		Volunteers	
	2010	2009	2010	2009	2010	2009
NSWFB	3,927	3,893	3,429	3,387	6,070	5,800
RFS	785	715	--	--	70,552	70,701
SES	204	205	--	--	10,000	10,500

Source: New South Wales Fire Brigades, NSW Rural Fire Service, State Emergency Service (unaudited).

Volunteers are a key resource used by emergency services agencies. Without effective plans to manage their volunteer base, there is a risk these agencies will not have the right resources to achieve their objectives. None of the emergency services agencies have detailed volunteer workforce plans.

Recent data reported by the Australian Bureau of Statistics shows that whilst the number of volunteers in Australia is increasing, the median number of hours spent volunteering is declining.

Recent research on the topic of volunteering in emergency services has identified strategies to improve recruitment and retention of volunteers. These include:

- making the most of volunteer hours
- exploring alternative training mechanisms
- broadening the scope of training to include leadership
- ensuring volunteers are not out of pocket
- consistent and heightened recognition of volunteers
- addressing any negative perceptions of equipment suitability
- promoting the personal and social aspects of volunteering.

These and any other strategies should be considered by the emergency services agencies.

Administrative Restructures

On 7 April 2010 the Government abolished the Police and Emergency Services super Department that was created on 27 July 2009. The reason given for the abolition was to recognise the variety of reforms and differences in service delivery requirements between those needed in the NSW Police Force and those in the emergency services agencies. Staff that had transferred to the super Department were re-deployed back into their respective agencies.

Throughout the administrative restructures, the emergency services agencies retained their status as separate entities and continued with existing objectives and functions.

Other Emergency Services Entities

A range of other entities are involved in ensuring co-ordinated and effective emergency services in New South Wales. High level information on these entities appears below. For further information, refer to www.emergency.nsw.gov.au.

Emergency Management NSW

Emergency Management NSW (EMNSW) provides policy and executive support to the Minister for Emergency Services as well as support to the:

- State Emergency Management Committee
- State Rescue Board
- State Emergency Operations Controller
- State Emergency Recovery Controller.

From 1 July 2009, EMNSW was also responsible for the centralised billing and collection of funding contributions on behalf of the NSWFB, RFS and SES.

RFS is the host agency for EMNSW.

State Emergency Management Committee

The State Emergency Management Committee is responsible for emergency planning at a State level. Its functions include:

- continually reviewing the effectiveness of the State Disaster Plan and related plans
- advising the Minister on changes to these plans
- creating and distributing educational material on managing emergencies.

State Rescue Board

The principal function of the Board is to ensure the maintenance of efficient and effective rescue services throughout New South Wales.

In July 2005, the previous Auditor-General published a performance audit on the coordination of rescue services in New South Wales. He made the following recommendations:

- develop a strategic approach to rescue
- introduce service standards
- enhance accreditation criteria
- improve information on performance
- improve compliance with accreditation standards.

The recommendations were endorsed by the State Rescue Board. The Board advises they are continuing to implement the recommendations.

Law and Order Overview

LAW AND ORDER SERVICES

The following Government agencies provide, facilitate and regulate the State's Law and Order services. The work of these agencies is closely interrelated and initiatives in one agency can have significant flow on effects for the other agencies. For example, increased policing and investigative activities increases the case load in the court system, which in turn increases the number of offenders managed by the corrective system.

Agencies

- Department of Justice and Attorney General
- New South Wales Crime Commission
- Independent Commission Against Corruption
- Judicial Commission of New South Wales
- Legal Aid Commission of New South Wales
- NSW Police Force
- Office of the Director of Public Prosecutions
- Police Integrity Commission.

As a result of the Public Sector Employment and Management (Departmental Amalgamation) Order 2009, effective 1 July 2009:

- the former Attorney General's Department (AGD) and the former Department of Corrective Services (DCS) became divisions of the new Department of Justice and Attorney General (DJAG)
- the Ministry for Police was abolished and all branches of the Ministry were transferred to either the Department of Police and Emergency Services or the Department of Premier and Cabinet.

On 7 April 2010, the Government abolished the Department of Police and Emergency Services and transferred the staff back to their original agency. The reason for the abolition was to recognise the variety of reforms and differences in service delivery requirements between those needed in the NSW Police Force and those in the emergency services agencies.

AUDIT OPINIONS

The audits of the above agencies' financial statements for the year ended 30 June 2010 resulted in unqualified Independent Auditor's Reports.

PERFORMANCE INFORMATION

A high level summary of performance for the two largest Law and Order agencies is included below. This information is based on performance in 2008-09 which is the latest publicly available national data.

Department of Justice and Attorney General

- Most criminal court jurisdictions appropriately managed their case load, clearing approximately as many cases as were lodged during the year. However, the backlog of cases is increasing for civil matters in the Local and District Courts and clearance rates are generally below those of other States and Territories.
- New South Wales continued to record some of the best results for court timeliness compared to other States and Territories.

- The net administration costs per matter in New South Wales Supreme and District Courts were below national average. The Local Courts' net costs were higher than the national average.
- Slightly more than a third of the costs of operating civil courts are recovered through court fees. New South Wales passes on more costs to the users of the courts than other States and Territories.
- In New South Wales, the proportion of the adult population sent to prison was 11.6 per cent above the national rate.
- New South Wales consistently performs better than the national rate for the successful completion of community correction orders, 80.0 per cent compared to 71.2 per cent.
- The State's rate of an individual's return to prison, 42.9 per cent, continues to be higher than the national average of 39.3 per cent.

NSW Police Force

- Generally the number of crimes against people in New South Wales was stable or has fallen when compared to previous years. According to a report from the NSW Bureau of Crime Statistics and Research, property crime has declined 5.6 per cent over the past 24 months, while personal crime and alcohol related assault remained stable over the same period.
- A report on a national survey of community satisfaction with Police July 2005-June 2010 revealed that problem with louts or gangs; speeding cars or dangerous drivers; drunken or disorderly behaviour; graffiti or other vandalism remained stable over the past two years.

Further comment on each agency's activities and performance is included elsewhere in this Report.

State Plan

The New South Wales Government released its latest performance report on the 'State Plan: Investing in a better future' on 26 March 2010. Among other things, it defined future strategies and priorities that Law and Order organisations will need to address. These include:

- reducing rates of crime, particularly violent crime:
 - reduce property crime by 15 per cent by 2016
 - reduce personal crime, particularly violent crime by 10 per cent by 2016
 - reduce alcohol related crime
- reducing the level of antisocial behaviour:
 - reduce the proportion of people who perceive problems in their local area with:
 - louts
 - noisy neighbours
 - public drunkenness
 - vandalism
 - hoon drivers
- reducing re-offending:
 - reduce the proportion of all offenders who re-offend within 24 months of being convicted by a court or having been dealt with at a conference by 10 per cent by 2016
- improve the efficiency of the court system
 - in the Local Court: 90 per cent of the pending criminal matters will be less than six months old
 - in the District Court: 75 per cent of pending civil matters will be less than 12 months old.

The NSW Police Force (the Force) is the lead agency responsible for co-ordinating responses to the first two priorities listed above.

The Force advised that strategies and initiatives in place to address these two priorities include:

- enhanced police capability and visible presence via:
 - increase police officer strength by 750 by December 2011
 - target crime hot spots
 - equip police officers with new technology
- bring recidivists to justice via:
 - target repeat offenders
- detect and disrupt criminal and antisocial activities via:
 - target criminal gangs
 - target hoon drivers
 - target alcohol related crime
 - target drug related crime
 - strengthen response to domestic and family violence
- early intervention and crime prevention via:
 - NSW Crime Prevention Framework
 - work in partnership with Indigenous communities
 - case management of children and young people.

DJAG is the lead agency responsible for the second two priorities.

The Bureau of Crime Statistics and Research released statistics in October 2010 on the percentage of people convicted in 2005 who were reconvicted of another offence within the next two years. For all offenders the rate of re-offending was 28.8 per cent compared to 29.2 per cent in 2003.

Re-offending statistics are based on both juvenile and adult populations and, therefore, some elements are beyond DJAG's control and are dependent upon other State Government agencies.

The key strategies in 2009-10 for DJAG towards achieving this goal included:

- continuing to move resources from correctional centres out into the community, to create more opportunities to reduce re-offending and strengthening supervision in the community
- offering Australia's largest range of correctional rehabilitation programs
- increasing the State's number of diversionary programs.

The Department has advised that a number of initiatives have been put in place and future actions planned to achieve the target. These include:

- expanding the Community Compliance Group (CCG) to improve community supervision of serious offenders. The CCG is involved with electronic and compliance monitoring of offenders on periodic detention, home detention and community services orders. The CCG also monitors imprisoned offenders who are participating on external leave programs
- increasing the number of Community Offender Support Program Centres (COSPS) across New South Wales. COSPS provide short-term supported accommodation for offenders released from custody and under supervision in the community
- a community residential intervention program at Tabulam (Balund-a)
- a community based residential program at Biyani for female offenders with a mental health disorder and co-existing substance issues.

At 30 June 2010, these strategies and initiatives had been developed and are in various stages of implementation and delivery.

DJAG advises that the impact of government initiatives on reducing re-offending will not yet be apparent, as the State Plan was not implemented until late 2007, and it may take several years to see results from the initiatives that have been implemented.

The responsibility for improving the court system also rests with DJAG. DJAG advised the results of 2008-09 are at the high end of the target range. In its 2010 annual report DJAG reported:

- 88.5 per cent of pending criminal cases were less than six months old, the best performance in Australia and just below the 90 per cent target
- in the District Courts in New South Wales, 79 per cent of pending civil matters were less than 12 months old up from 71 per cent last year and above the 75 per cent target.

OTHER INFORMATION

Community perception of crime and safety

A research report 'A statistical snapshot of crime and justice in New South Wales: Statistical indicators 5/10' published by the NSW Parliamentary Library Research Service reveals that the proportion of people who believe there is a problem with crime in their neighbourhood has declined since 2001 from 55.4 per cent to 45.1 per cent in 2008. The same report states that the sort of crime that is seen as a problem in a particular locality varies. In 2008, 26 per cent of people thought vandalism, graffiti and/or damage to property was a problem in their neighbourhood (not necessarily the main problem) and 25 per cent thought dangerous, noisy driving was an issue.

The following table shows the proportion of people who perceived a crime or public nuisance problem in their neighbourhood in New South Wales in recent years.

Proportion of people who perceive a crime or public nuisance problem in their neighbourhood	Year							
	1999 %	2000 %	2001 %	2003 %	2004 %	2006 %	2007 %	2008 %
Perceived problem	52.9	51.4	55.4	49.7	48.1	46.9	46.5	45.1
No perceived problem	47.1	48.6	44.6	50.3	51.9	53.1	53.5	54.9

Source: NSW Parliamentary Library Research Service publication 'A statistical snapshot of crime and justice in New South Wales: Statistical Indicators 5/10' (unaudited)

People's perception of safety at home alone during the day is slightly lower than the Australian average, and lower than all other States and Territories, with the exception of the Northern Territory. The research report reveals that 81 per cent of people in New South Wales feel safe or very safe at home alone during the day. However, the percentage of people who feel safe or very safe drops to 68 per cent after dark. The report also states that few people feel safe or very safe when using public transport alone after dark, or when walking alone after dark in their own neighbourhood throughout Australia.

The table below depicts perception of crime and safety in Australia.

Percentage of people who feel safe or very safe, 2008/09	States								
	NSW %	VIC %	QLD %	SA %	WA %	TAS %	NT %	ACT %	AUS %
At home alone during the day	80.9	84	84.6	84.2	83	85.2	76.7	87.5	83
At home alone after dark	67.8	71.2	71	71.4	65.1	75.3	62.9	74.8	69.5
Using public transport alone after dark	16.8	16.7	14	11.5	9.8	7.2	6.8	17.3	14.8
Walking alone after dark in own neighbourhood	37.1	39.4	34.5	37.2	31.5	39.6	22.5	43.8	36.7

Source: NSW Parliamentary Library Research Service publication 'A statistical snapshot of crime and justice in New South Wales: Statistical Indicators 5/10' (unaudited).

Section Two

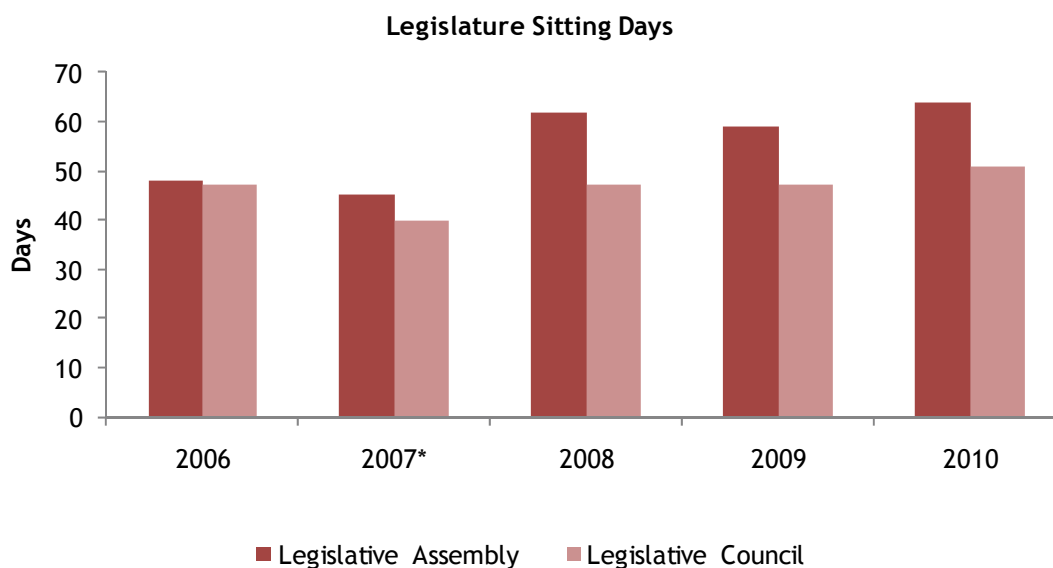
The Legislature

The Legislature

AUDIT OPINION

The audit of The Legislature's financial statements for the year ended 30 June 2010 resulted in an unqualified Independent Auditor's Report.

PERFORMANCE INFORMATION



* an election was held in this year.

Year ended 30 June	Legislative Assembly				Legislative Council			
	2010	2009	2008	2007	2010	2009	2008	2007
Sitting days held	64	59	62	45	51	47	47	40
Sitting hours	475	430	469	388	389	361	343	324
Bills								
Introduced	114	103	118	119	na	na	na	na
Initiated in Council	na	na	na	na	35	24	38	11
Received from Assembly	na	na	na	na	107	92	106	103
Passed	101	96	118	105	125	108	128	107
Disposed of/lapsed	15	10	--*	32	2	11	11	1
Questions asked								
On notice (written)	3,869	3,518	3,005	1,545	1,211	1,333	1,849	585
Without notice	517	480	482	384	980	825	908	718

Source: The Legislature (unaudited).

na: not applicable.

* Note: nine bills were rejected at the Agreement in Principle Stage.

Parliamentary sitting days are determined by the Government, with the number of sitting days reflecting the legislative and policy programs of the Government. The Legislative Assembly's sitting days increased by 8.5 per cent from the previous year and exceeded the five year average of 56 days. The Legislative Council's sitting days also exceeded the five year average of 46 days.

The Legislature's activities and costs are linked to the activities of the Parliament. The Legislature views comparisons with other jurisdictions as not meaningful due to structural differences in the method of operations.

FINANCIAL INFORMATION

Abridged Statement of Comprehensive Income

Year ended 30 June	2010 \$'000	2009 \$'000
Employee related	56,258	53,582
Other expenses	70,442	70,306
OPERATING EXPENSES	126,700	123,888
OPERATING REVENUE	5,435	6,504
Loss on disposal of non-current assets	47	30
NET COST OF SERVICES	121,312	117,414
Government contributions	120,056	117,687
SURPLUS/(DEFICIT)	(1,256)	273
OTHER COMPREHENSIVE INCOME		
Net increase/(decrease) in property, plant and equipment asset revaluation reserve	5,355	(14,627)
TOTAL OTHER COMPREHENSIVE INCOME	5,355	(14,627)
TOTAL COMPREHENSIVE INCOME/(EXPENSE)	4,099	(14,354)

Employee related expenses included salaries and wages of \$42.6 million (\$41.2 million in 2009) and \$4.2 million paid to contract staff (\$3.1 million). Employee related expenses increased due to a rise of four per cent in salaries and wages and unbudgeted redundancy payments and workers compensation insurance premiums.

Abridged Statement of Financial Position

At 30 June	2010 \$'000	2009 \$'000
Current assets	4,362	5,155
Non-current assets	184,698	178,932
TOTAL ASSETS	189,060	184,087
Current liabilities	11,312	10,444
Non-current liabilities	50	44
TOTAL LIABILITIES	11,362	10,488
NET ASSETS	177,698	173,599

Non-current assets increased primarily due to a \$5.4 million revaluation of property, plant and equipment.

Abridged Service Group Information

The Legislature's net cost of services on a service group basis is detailed below:

Year ended 30 June	Net Cost of Services			Net Assets	
	2010 Budget \$'000	2010 Actual \$'000	2009 Actual \$'000	2010 Actual \$'000	2009 Actual \$'000
Chamber and Committee Support	15,300	16,014	15,498		--
Members' Support	96,941	98,747	95,575		--
Community Access	6,361	6,551	6,341		--
Non-attributable	--	--	--	177,798	173,599
Total all service groups	118,602	121,312	117,414	177,698	173,599

Note: The assets and liabilities of the Legislature are such that they cannot be attributed to specific groups.

LEGISLATURE ACTIVITIES

The Legislature provides the Parliamentary Government for New South Wales. Its main function is to make laws or amend existing laws for the peace, welfare and good government of the State in all matters not specifically reserved for the Australian Parliament. It also has a role in holding Executive Government accountable for its use of taxpayers' moneys, powers and resources.

Under the doctrine of the separation of powers, the Parliament of New South Wales, as the Legislature, is a sovereign body that is distinct from the Executive Government.

The Parliament fulfils its role as a representative and legislative body by ensuring that:

- the two Houses and their committee systems operate effectively to debate and pass legislation and complete inquiries with recommendations to Government
- there is increased awareness of the role and functions of the Parliament including community access to Members and Parliament House.

The Legislature is responsible for providing administrative and support services for parliamentary representation comprising the Members of the Legislative Assembly and the Legislative Council. Support services comprise House Departments and the Department of Parliamentary Services. The Department of Parliamentary Services provides support and ancillary services to members in the use of their entitlements and for the operations of the two Houses and the Parliamentary House building.

For further information on the Legislature, refer to www.parliament.nsw.gov.au.

Section Three

Commentary on Government Agencies

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Attorney General

Department of Justice and Attorney General

Legal Aid Commission of New South Wales

NSW Trustee and Guardian

Office of the Director of Public Prosecutions

Public Trustee NSW - Common Fund (2008)

Refer to Appendix 1 for:

Judicial Commission of New South Wales

Legal Profession Admission Board

*Office of the Protective Commissioner - Common Fund
(2008, 2009 & 2010)

*Public Trustee NSW - Common Fund (2009)

*NSW Trustee and Guardian - Common Fund (2010)

*The audit was incomplete at the time of compiling this Volume

The comment will be included in a later Volume

Department of Justice and Attorney General

AUDIT OPINION

The audit of the Department of Justice and Attorney General's financial statements for the year ended 30 June 2010 resulted in an unqualified Independent Auditor's Report.

KEY ISSUES

Creation of the Department

I recommend the Department completes the integration of policies, operations and systems between its divisions and appoints a Chief Financial Officer to oversee and monitor its financial operations.

The Department of Justice and Attorney General (DJAG) was created effective 1 July 2009 by merging the former Department of Corrective Services (DCS) and the former Attorney General Department (AGD).

To date, there has been limited progress on the integration of policies, operations and systems. For example, the Corrective Services NSW division has a low working capital ratio, which is affecting its ability to pay its creditors on time. The division's poor liquidity cannot be sustained in the longer term and it will need to closely monitor its actual and projected cash position at all times to ensure it can pay its debts as they fall due. The Department has not appointed a Chief Financial Officer to oversee and monitor the financial operations of the Department. Chief Financial Officers from the Attorney General's division and from Corrective Services NSW have continued to provide financial oversight for their respective divisions, and collaborated on achieving overall Departmental financial control and reporting.

The Department was unable to provide information on additional costs associated with the amalgamation, or cost savings expected to be achieved.

Victims Compensation

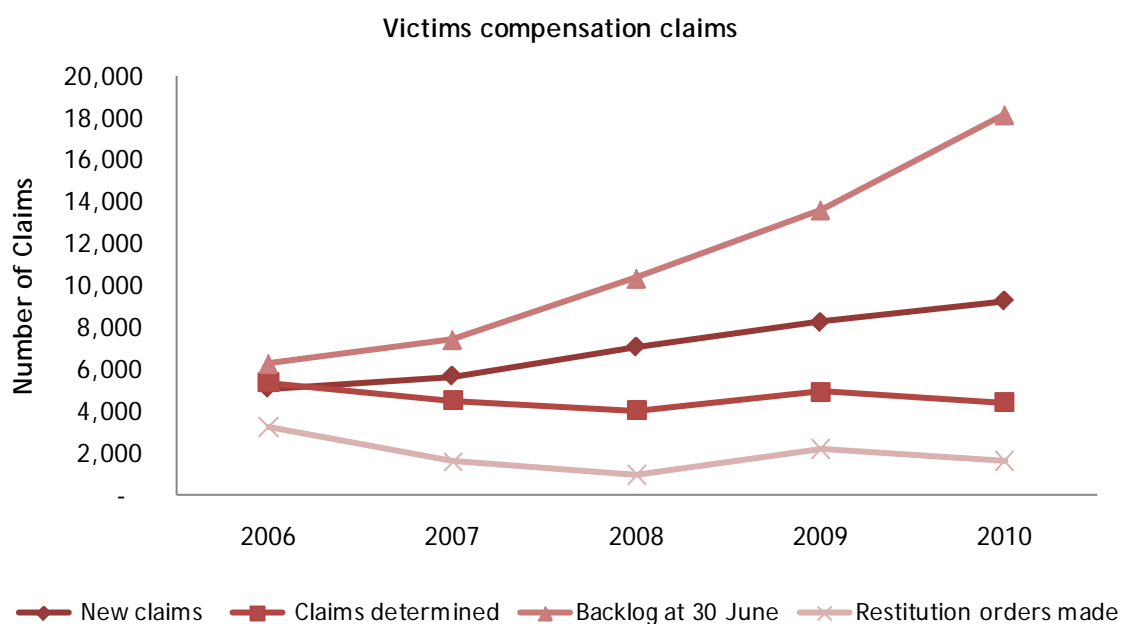
Last year, I recommended the Department seek additional funding from the Consolidated Fund to ensure the backlog of claims is processed in a reasonable timeframe. The Department advised it has instead pursued more sustainable options to fund the scheme, including restructuring the scheme to significantly reduce its operational costs and increase the proportion of funds directly payable to victims of crime.

The Department is also implementing initiatives to increase the scheme's revenue. Levies which are collected from people convicted of a crime and paid into the scheme had previously been doubled and offenders not convicted of an offence that carries a jail term will also be required to pay the levy. Legislation has been enacted to improve the collection of proceeds of crime funds and unexplained wealth. The *Criminal Assets Recovery Amendment (Unexplained Wealth) Act 2010* was assented to on 10 September 2010. This act expands the existing regime for the confiscation of assets derived from criminal activity. The act also requires that half of any proceeds from confiscated assets go into the Victims Compensation Fund. The Department is also currently developing proposals with the State Debt Recovery Office (SDRO) to improve the collection of restitution debt.

The Government also recently announced further changes, including an expansion of support for victims of violent crime who are not eligible for compensation because their injuries do not reach the threshold for compensation.

During the year the Department awarded \$62.6 million (\$63.5 million in 2008-09) in compensation to victims. It recognised only \$4.2 million in restitution from offenders. At 30 June 2010, \$289 million (\$290 million at 30 June 2009) was recorded as restitution debt, but only \$18.7 million (\$18.4 million) was considered likely to be received.

The Department has 18,118 (13,384) pending claims for victims' compensation at 30 June 2010, which it estimates will result in payments of \$222 million (\$155 million). Based on the number of claims determined during 2009-10, this backlog represents more than four years of claims and has tripled since 2006 as shown in the following graph.



Source: The Department of Justice and Attorney General (unaudited).

The number of new claims made each year is increasing while the number determined and paid has remained at similar levels over the last five years. Claims are determined each year to the extent of the budget allocation, and claims in excess of the allocation add to the projected future liability. The budget for 2010-11 is \$68.1 million, which is unlikely to meet the liability for new claims lodged much less reduce the backlog.

The Department advised the average length of time to process a claim, with all relevant evidence provided, is 18 to 24 months. This is because not all claims can be processed until outstanding information is received from other parties or before other matters (such as workers compensation proceedings or clients seeking adjournment) have been resolved.

Victims of violent crime are entitled to receive compensation for injuries, even if the offender is unknown or not convicted. Where offenders are convicted, restitution orders can be raised to recover the compensation paid from the offender. Levies are also collected from people convicted of a crime to assist in funding the compensation.

Restitution

Restitution orders occur in about half the cases where compensation has been awarded, as shown in the graph above. Where offenders are convicted, a debt is raised for the amount of the compensation paid to the victim.

It is difficult to recover restitution from convicted offenders because they are frequently:

- hard to find once released from prison
- from low socio-economic backgrounds with few assets
- serving prison sentences and do not earn much money
- former prisoners, which lowers their employment capacity and income
- unemployed and on social security payments
- living in State housing with dependants that would be affected.

The restitution an offender must pay can be reduced, normally where this will encourage payment of the debt. This has reduced the amounts provisionally ordered by 30 per cent on average.

If an offender defaults, their restitution payment can be enforced under the *Civil Procedure Act 2005*, but this is not always cost effective, except where the Department can register restitution orders against an offender's property.

PERFORMANCE INFORMATION

Attorney General's Division

Clearance Rates

Clearance rates indicate how efficiently and effectively courts are clearing workloads and measures the number of cases finalised as a percentage of the cases registered in the same period. A clearance rate above 100 per cent indicates a court is clearing its backlog of cases, whereas a percentage below 100 per cent indicates the backlog is increasing.

Clearance rates for the NSW Supreme Courts criminal jurisdiction have increased for the third year in a row with clearance rate of 111 per cent. Similarly, the NSW local criminal court has also cleared some of its backlog. It has the second lowest clearance rate when compared with other States and Territories, which is consistent with the prior year.

The backlog of cases is increasing for civil matters in Local and District courts and clearance rates are generally below those of other states. For civil matters the NSW Supreme Court has reduced the backlog of cases and has the third highest clearance rate when compared with other States and Territories.

Year ended 30 June	2009 Clearance Rate							
	NSW %	Vic %	Qld %	WA %	SA %	Tas %	ACT %	NT %
Criminal								
Local/Magistrates courts	100.2	103.3	100.5	103.1	101.6	125.1	100.3	96.1
District/County courts	99.3	96.8	100.3	126.9	85.2	na	na	na
Supreme/Federal courts	111.0	111.8	101.2	99.5	100.0	98.3	86.1	89.5
Civil								
Local/Magistrates courts	91.2	99.4	99.7	88.2	99.5	99.1	124.6	87.8
District/County courts	93.5	91.1	105.0	107.2	94.0	na	na	na
Supreme/Federal courts	104.9	116.9	87.7	87.0	97.7	98.7	93.2	106.2

Source: Productivity Commission's Report on Government Services 2010 (unaudited).
na: not applicable.

Case Completion Times

The backlog measures a court's pending case load against agreed time standards. An indicator of this is the percentage of cases pending for more than twelve months. For criminal non-appeal matters New South Wales performs very well in comparison with other States and Territories. The Supreme Court halved its percentage of cases older than 12 months since 2008 (29.5 per cent).

The civil non-appeal backlog in the Supreme Court of New South Wales was third lowest when compared with other States and Territories. The case-mix in New South Wales includes a greater proportion of complex and time consuming murder and manslaughter cases than other States. The backlog of criminal matters for Local and District Courts has been significantly lower than other States and Territories for the past few years.

The table below shows the percentage of non-appeal pending cases older than 12 months.

Year ended 30 June	2009 Backlog							
	NSW %	Vic %	Qld %	WA %	SA %	Tas %	ACT %	NT %
Criminal								
Local/Magistrates courts	2.6	8.0	14.3	7.2	11.8	20.4	6.0	23.7
District/County courts	6.7	31.5	19.8	10.6	21.4	na	na	na
Supreme/Federal courts	14.9	26.7	12.6	9.7	12.8	9.6	31.1	7.1
Civil								
Local/Magistrates courts	nav	12.7	6.2	4.4	12.5	3.7	13.9	10.2
District/County courts	20.6	24.7	20.6	20.4	41.8	na	na	na
Supreme/Federal courts	25.0	9.8	20.7	30.7	29.5	33.6	44.0	39.4

Source: Productivity Commission's Report on Government Services 2009 (unaudited).
nav: not available.
na: not applicable.

Average Cost per Case Finalised

The net administration costs per matter in NSW Supreme and District Courts were below the national average. The Local Courts' net costs were higher than the national average.

The table below shows the average net cost per finalisation (civil and criminal) in 2008-09 (latest available data).

Court Costs per Finalisation (Average Net Cost per Case Finalised)	2009*		2008	
	NSW (\$)	National Average (\$)	NSW (\$)	National Average (\$)
Local	368	338	338	302
District	4,034	4,981	4,053	4,699
Supreme	3,290	5,515	3,316	5,779
All courts	651	680	676	663

* Source: Productivity Commission's Report on Government Services 2010 (unaudited).
Excludes payroll tax.

Cost Recovery from Court Fees Collected (Civil Courts)

Court fees are not determined on a cost recovery or user pays basis. New South Wales passes on more costs to the users of the courts than other States and Territories.

Year ended 30 June	2009 Civil court fees collected as a proportion of civil recurrent expenditure							
	NSW %	Vic %	Qld %	WA %	SA %	Tas %	ACT %	NT %
Supreme (excludes probate)/Federal court	38.6	30.5	33.0	18.2	25.8	12.9	24.8	4.2
District/County courts	38.6	30.4	32.4	16.6	21.1	na	na	na
Local/Magistrates courts	44.5	32.8	24.8	na	25.6	37.4	5.2	7.6

Source: Productivity Commission's Report on Government Services 2010 (unaudited).
na: not applicable.

Corrective Services NSW

Offender and Imprisonment Rates

The number of persons and length of sentences of offenders managed by Corrective Services NSW is the direct result of the activities of the NSW Police Force and sentencing authorities. They are not performance measures of Corrective Services NSW, but they drive several Corrective Services NSW performance measures.

Year ended 30 June	Rate per 100,000 adult population					
	2009		2008		2007	
	NSW	National	NSW	National	NSW	National
Imprisonment	184.8	165.6	179.5	162.6	178.6	162.0
Periodic detention*	13.9	4.8	13.7	4.8	14.1	--
Community corrections	334.5	341.8	338.7	337.5	342.8	329.4
Included within the above categories are Indigenous adults. The rates within this group are:**						
- Imprisonment	2,391.4	2,211.9	2,350.5	2,156.6	2,329.7	2,142.2
- Community corrections	3,531.5	3,349.8	3,760.9	3,288.2	3,731.5	3,179.6

Source: Productivity Commission's Report on Government Services 2010 (unaudited).

* Only applicable to New South Wales and Australian Capital Territory.

** Rate per 100,000 indigenous adult population.

Indigenous people are significantly over-represented in New South Wales correctional facilities. Of the total prison population at 30 June 2009, 21.6 per cent of male and 29.4 per cent of female offenders were indigenous. Corrective Services NSW is committed to addressing the causes of high indigenous incarceration rates by implementing a number of initiatives to reduce indigenous offending and imprisonment. This includes the Rekindling the Spirit program, the Walking Together Aboriginal Pathways program and the Balun-a (Tabulam) program, which is Australia's first program to divert young Aboriginal offenders from custody. The program requires young offenders to rebuild their community and family relationships.

In New South Wales, the proportion of the adult population imprisoned per 100,000 adults climbed from 2.1 per cent above the national rate in 1997-98 to 11.6 per cent above the national rate in 2008-09.

Safety and Containment

The table below shows assaults by prisoners on other prisoners and officers is reducing in New South Wales. However, the number of escapes in New South Wales doubled in 2009 to 15 (seven).

Year ended 30 June	Rate per 100 offenders					
	2009		2008		2007	
	NSW	National	NSW	National	NSW	National
Type of Assault						
Prisoner on prisoner*:						
Serious assault	0.26	0.68	0.31	0.48	0.49	0.59
Assault	12.83	8.66	13.07	8.52	13.26	8.47
Prisoner on officer*:						
Serious assault†	--	0.03	--	0.02	0.01	0.02
Assault†	0.59	0.53	0.92	0.63	0.71	0.60
Apparent unnatural death	0.04	0.04	0.04	0.03	0.07	0.05
Escapes/absconds rates:						
Open perimeter†	0.31	0.57	0.16	0.51	0.17	0.60
Secure perimeter†	0.06	0.02	0.02	0.09	--	0.03

Source: Productivity Commission's Report on Government Services 2010 (unaudited).

* The Productivity Commission acknowledges that data on assaults are not directly comparable across all states. 'Serious assaults' refer to acts of physical violence resulting in actual bodily harm involving hospitalisation, including sexual assault. Assaults refer to violence resulting in physical injury but not involving hospitalisation.

† Information not available for every jurisdiction.

New South Wales inmates average fewer out of cell hours than many other jurisdictions. However, differences in recording practices make this comparison difficult.

Year ended 30 June	Out of cell hours per day					
	2009		2008		2007	
	NSW	National	NSW	National	NSW	National
Open perimeter†	13.4	14.7	11.9	13.6	12.6	13.5
Secure perimeter†	7.1	9.2	7.2	9.2	7.6	9.5

Source: Productivity Commission's Report on Government Services 2010 (unaudited).

† Information not available for every jurisdiction.

Community Correction Orders

Year ended 30 June	Rate per 100 offenders					
	2009		2008		2007	
	NSW	National	NSW	National	NSW	National
Orders successfully completed:						
Restricted movement*	79.7	78.2	87.5	78.6	82.8	76.4
Reparation	82.3	65.9	81.2	63.1	79.9	66.3
Supervision (compliance)	79.3	73.6	80.2	73.7	81.3	71.4
All orders	80.0	71.2	80.6	70.2	81.0	69.6

Source: Productivity Commission's Report on Government Services 2010 (unaudited).

* Not applicable to all jurisdictions.

In 2008-09, the percentage of restricted movement orders successfully completed fell to 79.7 per 100 offenders. This still remains higher than the national average of 78.2 per 100 offenders. Community correction orders are sentences not involving imprisonment. They comprise:

- restricted movement orders, which subject offenders to a system of restricted movement including supervision or electronic monitoring
- reparation orders, which involve community service orders requiring unpaid work or fine options
- supervision (compliance) orders such as good behaviour bonds and parole orders.

A key effectiveness measure for offenders serving community correction orders is the proportion of orders successfully completed. Corrective Services NSW consistently performs better than the national rate for the successful completion of community correction orders.

Rate of Return to Prison or Community Correction

Rate of return is a broader justice-wide outcome and is not only related to the activities of Corrective Services NSW, but also to police, court and community activities. Rate of return is counted as an individual's return to prison or community corrections following conviction by a court within two years of release from corrective services. It is a partial measure of the performance of the justice system in improving public safety by reducing the incidence of crime. The risk factors for returning to corrective services include criminal history, antisocial behaviour, family factors and social achievement.

The table below shows the percentage of prisoners returning to prison and corrective services within two years of release. The State's rate of return continues to be higher than that of most other Australian jurisdictions.

Year ended 30 June	Per cent					
	2009		2008		2007	
	NSW	National	NSW	National	NSW	National
Per cent of individuals returning to:						
Prison [†]	42.9	39.3	43.0	38.2	43.8	37.5
Corrective services ^{†*}	44.9	44.6	45.2	44.0	46.3	43.6

Source: Productivity Commission's Report on Government Services 2010 (unaudited).

[†] Australian Capital Territory not provided.

* Includes prison sentence or a community based order.

Prisoner Costs

Year ended 30 June	Cost per Offender per Day					
	2009		2008		2007	
	NSW \$	National \$	NSW \$	National \$	NSW \$	National \$
Open prisons* (including periodic detention)	187	191	188	189	187	178
Secure prisons*	217	218	225	214	202	191
All prisons	206	210	211	207	196	187
Community corrections	20	17	12	13	12	13

Source: Productivity Commission's Report on Government Services 2010, 2009 and 2008 (unaudited).

The figures include the cost of offender containment with rehabilitation, reparation and prisoner transport. The costs are adjusted to eliminate jurisdictional differences.

* Information not available for the Northern Territory.

While the cost per offender per day reduced to \$205.94 in 2009, the cost per offender in community corrections increased by 63.1 per cent to \$20.23. Corrective Services NSW advised this was due to the introduction of new community based services and operations, including an increase in staffing and support services.

Offenders in custody compared to capacity of Correctional Centres

The average daily number of offenders in custody increased from 9,634 in 2007-08 to 10,068 in 2009-10. This increase is affecting Corrective Service's ability to accommodate offenders in its centres, though the increase of beds mentioned above will ease the pressure. The occupancy rate at the end of June was 93.2 per cent (96.6), which whilst high, is within its optimal operating level. The table below shows the number of offenders at each level of security facilities.

At 30 June Correctional Centre	Offenders in custody 2010*	Capacity 2010*	Offenders in custody 2009**	Capacity 2009**
Maximum Security Facilities	3,673	4,001	3,901	4,055
Medium Security Facilities	2,919	3,088	2,786	2,879
Minimum Security Facilities	3,666	3,922	3,628	3,745
Total	10,258	11,011	10,315	10,679

Source: Corrective Services NSW (unaudited).

* at midnight 27 June 2010

** at midnight 28 June 2009

OTHER INFORMATION

Major Projects

JusticeLink project costs and implementation

JusticeLink has been a long term information technology project that has suffered delays and required increases in its budget. During 2010, the following components of JusticeLink were implemented:

- Local Court Criminal in August 2009
- Supreme Court Civil in December 2009
- District Court Civil in April 2010
- JusticeLink eServices in May 2010
- Local Court Civil in June 2010.

The Department advised that the JusticeLink project was completed during June 2010 costing \$54.5 million, including many enhancements to the original project. All components are now operating within the business. When originally commissioned the project was limited to the superior courts of the State. Subsequent approvals extended this to lower courts and included related services. Budget increases were approved for these changes. During the course of the JusticeLink project many enhancements were required to reflect changes to legislation, new business practices and the results of various business re-engineering initiatives. These types of changes will be an on-going requirement for the enhancement and maintenance of the system applications.

The Department has advised that in addition to the budget of \$48.2 million, an additional \$6.3 million has been spent from its minor works capital appropriations for further enhancements that were outside the scope of the project. A number of maintenance releases will also be delivered during 2010-11.

I have been reporting information on JusticeLink for a number of years. The Department has advised that it considers the differences in scope and design between the original Courtlink project from 2001 and the JusticeLink project from 2006 are so significant that the projects costs and budgets should be separated. However as these projects are related I have included a summary of the projected completion dates and costs of the project(s) in the table below.

Year	JusticeLink major works budget forecasts						
	2001	2005	2006	2007	2008	2009	2010
Expected Completion	2006	2007	2007	2008	2009	2010	2010
Capital cost of Project to date (\$m)	ns	28.7	33.5	ns	43.5	45.6	48.2
Total Expected Cost (\$m)	30.3	41.5	44.8	48.2	48.2	48.2	48.2

Source: 2005 to 2009 Auditor-General's Reports to Parliament and information provided by the Department for 2010 (unaudited).

ns: not stated

Year	Enhancements (from minor works appropriation)		
	2008	2009	2010
Expected Completion	2009	2010	Completed
Capital cost of Original Project to date (\$m)	3.2	3.1	6.3
Total Expected Cost (\$m)	3.2	3.1	6.3

Source: Information provided by the Department for 2010 (unaudited).

The Department advised that the main reasons for the delays, revisions and budget increases were due to:

- the original package, as tendered by the supplier, not being able to satisfy the Department's requirements
- the complexity and design requirements of the New South Wales Court system
- the design specifications not being sufficiently clear and well defined
- the Department's needs changing in response to new legislation, re-engineering of processes, and the emerging needs of other agencies to link with JusticeLink.

According to the Department, JusticeLink provides the following benefits:

- it is a single case management system for all jurisdictions that register cases, lodges court documents, schedules and list matters and records outcomes. It replaces many internal computer systems, some of which were over 20 years old
- it streamlines court processes and allows files and data to be transferred securely and seamlessly between the court, the registry and other jurisdictions
- it provides the platform to deliver eServices to court users and expand the electronic exchange of information between justice agencies.

The implementation of the final modules of JusticeLink in 2009-10 created issues for the Department including:

- The inability to automatically refer debts to the State Debt Recovery Office (SDRO) for collection once an initial collection period has passed. This resulted from unresolved interface issues between the Department and SDRO. At 30 June 2010, approximately \$31.4 million of debts greater than 90 days were not referred to the SDRO in a timely manner.

The Department advised that since 30 June 2010, \$9.5 million of the previously outstanding \$31.4 million has been referred to the SDRO. A large part of the debt noted above relates to debts excluded from automatic enforcement due to data quality issues in the migration of data from the old system into JusticeLink. A court registrar has been dedicated to the task and has developed a data augmentation and cleansing plan. This process is underway and will eliminate any backlog over the next four months.

- The Department's bank reconciliations were also affected by changed procedures for JusticeLink. A significant number of ledger and bank entries could not be matched in a timely manner. The Department is addressing these issues and a number have already been resolved.

New IT Projects

LifeLink

The focus of this project is to replace the registry system at the Registry of Births, Deaths and Marriages (the Registry). The project commenced in 2006 and was expected to cost \$8.2 million and to be completed by 2008. The Department advised the total expected cost is now \$20.2 million, including \$8.8 million already spent on phase one and another \$11.4 million expected to be spent on phase two.

The Registry terminated its contract with the initial supplier of the LifeLink project during November 2009 for failure to deliver its milestones on time. A dispute resolution process following the termination recently found that the Department was entitled to damages of \$2.6 million. Upon termination, some of the components of LifeLink were incomplete. The Registry has selected a new supplier to complete the remainder of the project, including phase two.

Based on the information provided by the Registry the project is now expected to be completed by March 2012.

The table below provides the details of the expected costs of the project. The Department has assessed that the benefits from this project will significantly exceed the costs.

Year	LifeLink project expected costs and benefits						
	Phase 1 2009-10	Phase 2 2010-11	2011-12	2012-13	Ongoing maintenance		
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Total Cost (to date for 2009-10 and expected cost 2010-16) (\$m)	8.8	7.8	3.7	0.5	0.5	0.5	0.5

Source: Registry of Births Deaths and Marriages LifeLink Program August 2010 Business Case (unaudited)

Joined Up Justice

This project will enable New South Wales courts to expand and improve the electronic exchange of information with other organisations. The Department advised the total expected cost of the project remains at \$9.9 million with \$3.0 million spent during 2009-10. The project is expected to be completed in June 2012 and it is tracking on target without major delays.

Legal eServices

This two year project will reduce waiting times in courts and provide secure internet access to information only available in courts. The Department advised the total expected cost of the project remains at \$10.0 million. The Department has spent \$3.1 million in 2009-10 and expects to complete the project in December 2011 on target and without major delays.

Major Capital Projects

To accommodate the growing inmate population, Corrective Services NSW:

- continued work on the 250-bed expansion of Cessnock Correctional Centre during 2009-10. Completion is expected in 2012
- continued work on a new 600-bed multi-classification facility on the South Coast. Commissioning is scheduled for December 2010
- completed the new \$5.0 million Visits Centre at Silverwater Women's Correctional Centre. This was the final stage of the six-year \$53.0 million upgrade of the maximum security facility.

The 'Way Forward' strategies and achievements

Corrective Services had implemented most components of its 'Way Forward' workplace reform program at 30 June 2010. The main objective of the program is to improve custodial safety, security and cost-effectiveness. Corrective Services NSW advised the program is achieving savings in line with forward estimates. Recent key achievements under the 'Way Forward' program include:

- implementing the casual correctional officers strategy to most correctional centres (December 2008)
- introducing a new absenteeism policy (January 2009)
- implementing the Way Forward management plans to all traditional correctional centres (August 2009)
- outsourcing the operations of Parklea Correctional Centre (November 2009)
- centralising all custodial and industrial staff rostering with the transfer of Court Escort Security Units rosters (November 2009)
- introducing casual correctional officers to Court Escort Security Units (December 2009).

Property, Plant and Equipment

In previous years, I reported that the level of detail in asset records did not facilitate efficient and effective management and stewardship of Corrective Services NSW assets. While acknowledging that ancillary procedures exist, some of these procedures are not operating as intended, such as the annual stocktake process. Management advised a comprehensive review and update of the asset records has started, which it expects to complete by 31 December 2010.

Human Resources

This year we reviewed the following areas relating to human resources:

- employee age profile to identify the number of employees nearing retirement age and actions taken to address any risks arising
- management of annual leave balances in excess of threshold policies
- management of excessive flex leave balances
- extent of overtime
- extent of contract staff.

Issues identified from our review will be reported in a management letter to the Department. A summary of the results of our review follows.

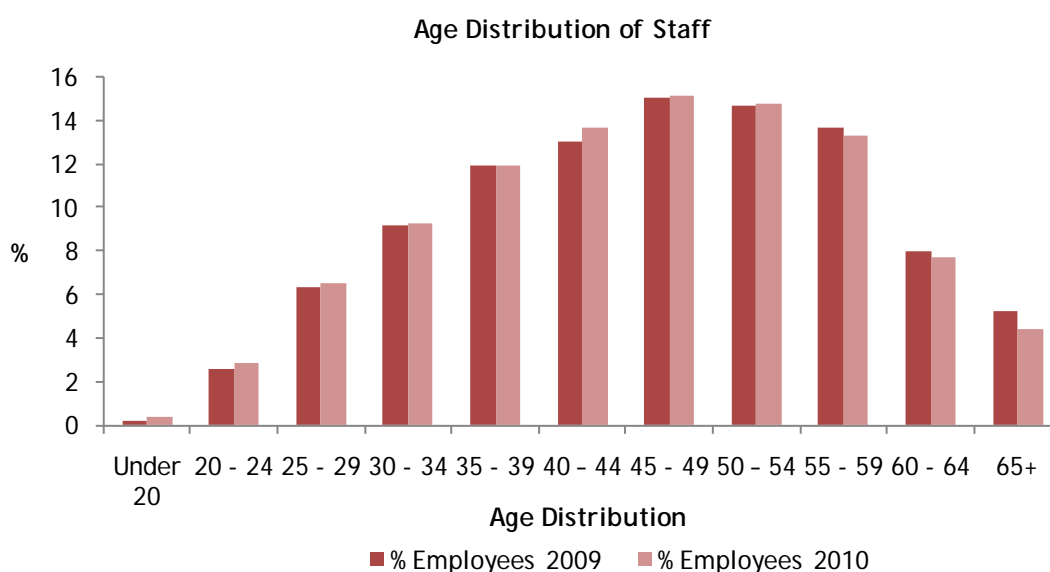
Workforce Ageing

The Department has 25 per cent of its employees over 55 years of age and 40 per cent of its employees over 50. This represents a large number of employees who are likely to retire over the next five to ten years. This potential loss of knowledge and skills is a risk for the Department.

As at 30 June	2010		2009	
Age Group	No. Of Employees	%	No. Of Employees	%
Up to 49	7,362	60	7,272	58
50-54	1,813	15	1,827	15
55-59	1,636	13	1,704	14
60-64	954	8	995	8
65+	546	4	648	5
Total	12,310	100	12,446	100

Source: Information provided by Department of Justice and Attorney General (Unaudited).
Includes staff of agencies for which the Department is technically the employer.

The graph below further demonstrates the age profile of employees.



Source: Information provided by Department of Justice & Attorney General (Unaudited)

Corrective Services NSW advises that a career development program has been established to assist with succession planning. This 18 month program is designed to equip staff with the necessary leadership capabilities and experience to assume leadership positions within the organisation. Additionally Corrective Services NSW has established entry level recruitment campaigns and the JumpSTART cadetship program to address ageing workforce concerns.

Annual Leave Balances

I recommend the Department review the effectiveness of its policies for managing excessive annual leave balances.

Managing excessive annual leave balances remains a challenge for the Department. While it appears the Department is actively managing this issue, there are still a high number of officers who have excessive leave balances at 30 June 2010.

Corrective Services NSW had 2,326 employees (2,580 employees) with more than 40 days of accrued annual leave. The following table shows the breakdown of entitlements for Custodial and Non-Custodial Staff.

Entitlement (days)	Custodial Staff		Non-Custodial Staff	
	2010 No of Personnel	2009 No of Personnel	2010 No of Personnel	2009 No of Personnel
Annual Leave				
> 120	27	77	3	9
91 - 120	92	183	15	19
61 - 90	474	726	61	110
41 - 60	1,203	1,042	451	414
Total	1,796	2,028	530	552
TOTAL EMPLOYEES	4,125	4,265	2,900	2,594

Source: Corrective Services NSW (unaudited)

At the Attorney General's Division 12 people (0.23 per cent) out of its total workforce of 5,285 people had annual leave balances in excess of 80 days. There were 294 people (5.5 per cent) with annual leave balances in excess of 40 days.

Excess leave balances can adversely affect an organisation. Liabilities for annual leave generally increase over time as salary rates increase, which impacts cash flow requirements. The health and welfare of staff can also be adversely affected if they do not take sufficient leave. The highest employee leave balance at Corrective Service is 238 days and 158 days at Attorney General.

Corrective Services NSW advises they have the following established strategies to reduce excess annual leave entitlements:

- issue of Commissioner's Memorandums advising managers and staff to commit to reducing annual leave to below permissible maximum
- fortnightly reports are produced for all managers to identify employees with excessive annual leave balances
- 'Excess Recreation leave' letters are automatically produced after the pay run which are forwarded to employees
- Recreation Leave balances are printed on fortnightly payslips to inform employees of their current balance and facilitate leave planning.

The Attorney General's Division advises the following strategies have been implemented during the year to address excessive annual leave balances:

- regular reports are provided to business centre managers (BCMs) about staff with recreational leave balances above 30 days
- periodic correspondence is sent to BCMs highlighting staff with excess leave and setting out strategies for reducing leave with the award requirements. This includes advising that staff should not have flex leave approved when they have excess recreation leave
- a two week close down over Christmas and New Year is imposed in non-essential services.

Flex Leave

Employees can take up 18 days of flex leave per year per the Attorney General's Division's flexible working agreement. Employees can accrue a maximum of 35 hours of flex leave in a year, which can be rolled forward into the following year, if the leave is not taken. If employees exceed the maximum accrual, additional hours are forfeited. The employees are paid out their flex leave to a maximum of 10 hours when they leave the Department.

The Department has an internal control system that ensures leave taken is correctly recorded in the HR system. The BCMs are required to reconcile flex leave taken against payroll records on a regular basis.

For Corrective Services NSW, non-custodial employees can take up to 26 days of flex leave a year and can accrue and rollover a maximum of 35 hours flex from one settlement period to another. If employees exceed the maximum accrual, any additional hours are forfeited.

Overtime

Corrective Services NSW should continue its efforts in reducing overtime work and continuously reassess the effectiveness of its policies.

Corrective Services NSW incurred overtime costs during 2009-10 of \$32.8 million (\$40.7 million), representing 4.6 per cent (5.8 per cent) of total employee related expenses. Some of the initiatives implemented under the 'Way Forward' program, such as the use of casual officers instead of offering overtime, have contributed to the decrease. While overtime has reduced across the organisation, 114 employees (232 employees) received overtime payments equal to or exceeding 50 per cent of their base pay. The number of employees and overtime paid as a percentage of base pay are as follows:

Year ended 30 June	2010		2009		2008	
Overtime paid as a percentage of base pay	Number of employees paid overtime	Overtime paid \$'000	Number of employees paid overtime	Overtime paid \$'000	Number of employees paid overtime	Overtime paid \$'000
> 100%	5	398	15	882	11	626
90% - 100%	3	184	6	287	4	203
80% - 89%	7	357	15	651	13	557
70% - 79%	11	488	22	870	12	472
60% - 69%	25	996	54	1,874	41	1,424
50% - 59%	63	2,117	120	3,523	98	2,835
40% - 49%	102	2,828	205	4,855	219	5,235
30% - 39%	227	4,833	376	7,008	460	8,428
20% - 29%	484	7,322	643	8,467	702	9,197
10% - 19%	810	7,248	936	7,451	930	7,339
>0% - 9%	2,654	6,041	2,141	4,825	1,615	3,288
Total	4,221	32,812	4,533	40,693	4,105	39,604

Source: Corrective Services NSW (unaudited)

The review identified the most overtime paid to an individual employee during the year was \$95,436 (\$77,380).

Employment of Contractors

I recommend the Department create and maintain a single record of all contractors engaged by it.

The Department should also periodically review the roles and responsibilities of all its contractors to ensure:

- its reliance on contractors is not excessive
 - use of contractors instead of permanent employees is appropriate
 - contractors do not become de facto employees by virtue of being with the Department for an extended period of time
- use of contractors continues to represent value for money.

The Attorney General's Division does not maintain a central registry for all contractors it has engaged during the year and cannot provide the following information at 30 June 2010:

- the number of contractors engaged
- the period of service of contractors engaged
- top three highest contractor payments made during the year.

However, the Division advises total contractor payments reduced from \$15.9 million in 2009 to \$9.4 million in 2010. This resulted from the mini-budget and salary wage gap savings implementation initiatives. All applications for hiring contractors are subject to and approval by the Director General.

Corrective Services NSW advises it maintains a central registry for all contractors engaged during the year; however, this is not reviewed regularly. At 30 June 2010, Corrective Services NSW had 445 contractors filling vacant positions, working on projects or completing short term work assignments. Of the 445 contractors, 33 had been employed for more than six years. The number of contractors and their employment duration is shown in the table below.

Year end 30 June	Number of contractors*	
	2010	2009
Duration since current hire contract start date		
Over 6 years	33	34
5 - 6 years	5	6
4 - 5 years	11	13
3 - 4 years	12	15
2 - 3 years	9	25
1 - 2 years	241	60
less than 1 year	134	321
Total	445	474

*Within Corrective Services NSW, the term contractor is used to identify a wide variety of individuals who provide a service. Whilst most are short term contractors others such as private security provide services over many years.

Source: Corrective Services NSW (unaudited)

While the use of contractors has its benefits, particularly on projects, extensive reliance on this employment source may result in higher employment costs and less ownership and commitment to organisational goals and objectives.

FINANCIAL INFORMATION

The Department, as a reporting entity, was created on 1 July 2009 and therefore no comparative financial information is provided.

Abridged Statement of Comprehensive Income

Year ended 30 June	2010 \$'000
Employee related	1,188,426
Compensation to victims of crime	62,650
Other expenses	577,070
OPERATING EXPENSES	1,828,146
OPERATING REVENUE	295,375
Other losses	6,301
NET COST OF SERVICES	1,539,072
Government contributions	1,542,348
SURPLUS	3,276
OTHER COMPREHENSIVE INCOME	
Increase in revaluation reserve	48,399
Superannuation actuarial loss	(10,030)
TOTAL OTHER COMPREHENSIVE INCOME	38,369
TOTAL COMPREHENSIVE INCOME	41,645

During the year, Corrective Services NSW spent \$3.6 million of capital appropriation for recurrent purposes. Corrective Services NSW advises this resulted from unavoidable cost overruns, which it will redress in 2010-11.

Abridged Statement of Financial Position

At 30 June	2010 \$'000
Current assets	149,278
Non-current assets	3,175,092
TOTAL ASSETS	3,324,370
Current liabilities	343,951
Non-current liabilities	151,538
TOTAL LIABILITIES	495,269
NET ASSETS	2,829,101

Abridged Service Group Information

The net cost of services on a service group basis is detailed below:

Year end 30 June	Net Cost of Services		Net Assets
	2010 Budget \$'000	2010 Actual \$'000	2010 Actual \$'000
Legal, Policy and Regulatory Services	39,125	31,651	19,815
Court Services	271,913	284,021	1,059,745
Court Support Services	84,701	85,154	52,653
Crime Prevention and Community Services	99,155	91,968	14,055
Registry of Births, Deaths and Marriages	(8,535)	(5,745)	6,804
Crown Solicitors Office	24,943	42,212	12,206
Business and Personnel Services	841	(6,185)	(117)
Custody Management	660,247	733,496	1,593,957
Supervision of Offenders in the Community	115,037	144,701	45,033
Offenders Program	134,520	137,800	2,896
Not Attributable	--	--	22,054
Total	1,421,947	1,539,072	2,829,101

Note: The Budget figures above exclude transfer payments of \$7.3 million

The Department's expenditure for core funded legal work exceeded budget by \$17.3 million due to an increase in demand by agencies for this activity. Core funded legal work is legal work delivered by the Department's Crown Solicitor's Office for New South Wales government agencies. The Department received supplementation of \$17.2 million to fund this increase in legal fees and disbursements. The largest contributors to this increase were child protection and coronial matters.

Business and Personnel Services achieved a net cost of services \$7.0 million better than budgeted due to a change in accounting treatment of actuarial losses on superannuation.

Net Cost of Services for Custody Management exceeded budget due to increased hiring of casual staff. During the year, 401 casual correctional officers were recruited and their training costs were not budgeted for. Of these officers, 173 were employed after the Budget papers had been formulated. Treasury has also funded only 2.5 per cent of the wage increases over the last two years.

DEPARTMENT ACTIVITIES

The Department of Justice and Attorney General delivers legal, court and custodial and community supervision services to the people of New South Wales by:

- managing courts and justice services to resolve civil and criminal matters
- promoting social harmony through programs to reduce crime and re-offending, and to protect rights and community standards
- managing correctional services in centres and in the community and
- advising on law reform, legal representation and legal matters.

The Department comprises two divisions: the Attorney General's Division and Corrective Services NSW. The Attorney General's Division manages and supports the State's court registries and legal jurisdictions, implements crime prevention programs and supports victims of crime. It also provides research data and legal and policy advice to the New South Wales Government and the community.

Corrective Services NSW provides custodial and community-based correctional services, conducts programs and services that reduce the risk of re-offending, prepares offender reports to assist sentencing and releasing authorities, and supplies prisoner security services at a number of courts.

Department services also include those provided by the Registry of Births, Deaths and Marriages and the Crown Solicitor's Office.

The Department supports the Attorney General as the Crown's First Law Officer.

For further information on the Department of Justice and Attorney General, refer to www.lawlink.nsw.gov.au.

Legal Aid Commission of New South Wales

AUDIT OPINION

The audits of the financial statements of the Commission and its controlled entities for the year ended 30 June 2010 resulted in unqualified Independent Auditor's Reports.

Unless otherwise stated, the following commentary relates to the consolidated entity.

PERFORMANCE INFORMATION

Applications for Legal Aid

The table below shows applications for legal aid that were refused as a percentage of the total decisions made.

Year ended 30 June	Percentage of Applications Refused*					
	2010	2009	2008	2007	2006	2005
Criminal law program	11.3	8.5	6.2	6.6	7.2	7.3
Family law program	24.2	27.3	22.7	21.5	24.0	27.2
Civil law program	42.4	41.6	35.1	36.4	37.5	42.1

* The introduction of new grant and case management systems during 2008-09 improved the Commission's recording and reporting capabilities. Consequently comparisons from 2008-09 onwards with previous years may not be valid.
Source: Legal Aid Commission of New South Wales (unaudited).

The Commission advised that it changed its methodology for classifying case applications from 1 July 2009, resulting in fewer applications meeting the criteria for legal aid case grants. Because of this, criminal law case refusals (as a percentage of decisions made) increased significantly to 11.3 per cent (8.5 per cent in 2008-09). The Commission advised this increase does not reflect movements in actual workloads or decision patterns.

Client Services

The Commission provides services such as case grants, duty appearances, legal advice, information services and community legal education. It works in partnership with private practitioners who receive funding from the Commission to represent legally aided clients. The percentage of total case and duty services provided by private solicitors in 2009-10 was 44.3 per cent (43.8 per cent). The table below shows total client services by law type over the past five years.

Year ended 30 June	Year ended 30 June				
	2010	2009	2008	2007	2006
Criminal law program	408,500	375,399	296,217	265,660	227,698
Family law program	181,974	185,858	160,865	163,329	131,727
Civil law program	210,882	216,571	184,802	162,736	142,483
Total	801,356	777,828	641,884	591,725	501,908

* Excludes community legal education.
Source: Legal Aid Commission of New South Wales (unaudited).

The increase in overall services delivered during 2009-10 was primarily due to greater demand for criminal law duty, advice and information services. The actual net cost of services for the criminal law program was \$67.5 million (\$64.7 million).

The decline in family and civil law service volumes was largely due to less demand for information and duty services. This was partly offset by an increase in advice and minor assistance services. As information is the least resource-intensive service provided by the Commission, it is subject to the most volatility.

OTHER INFORMATION

I identified opportunities for the Commission to improve its accounting and internal control procedures and have reported them to management.

Human Resources

This year I reviewed the following areas relating to human resources:

- employee age profile to identify the number of employees nearing retirement age and actions taken to address any risks arising
- trend in long service leave liabilities and actions taken to ensure funds will be available to pay these liabilities
- management of annual leave balances in excess of threshold policies
- management of excessive flex leave balances
- extent of overtime
- extent of contract staff.

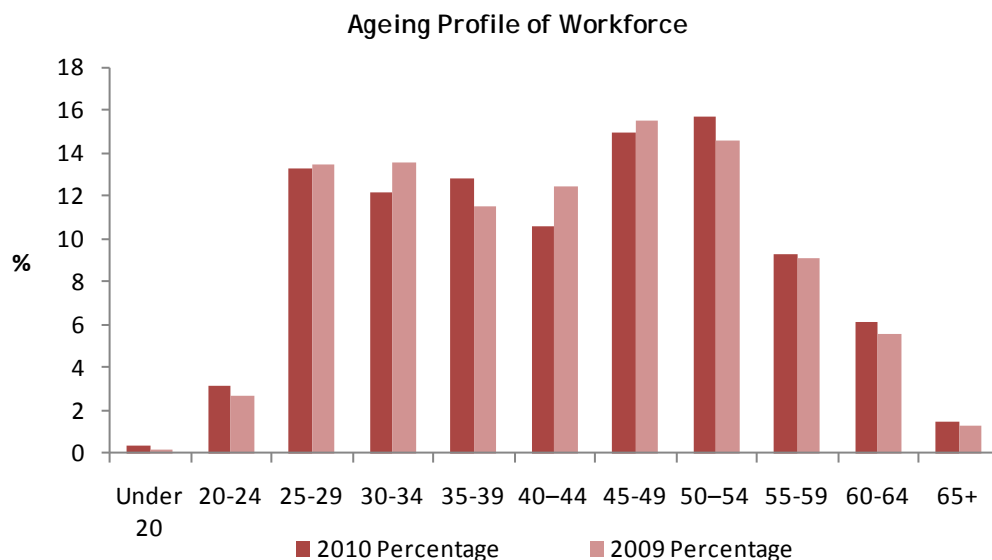
Issues identified from my review will be reported in a management letter to the Commission. A summary of the results of my review follows.

Workforce Ageing

I recommend the Commission develop strategies to manage its ageing workforce.

The Commission is facing challenges from the potential loss of a large number of retiring employees. At 30 June 2010, 32.5 per cent (30.6 per cent) of its employees are 50 years of age or older. This potential loss of knowledge and skills is a risk for the Commission.

The Commission advised it does not have any specific strategies in place to manage the risks associated with an ageing workforce. The age profile of the Commission's employees is shown below:

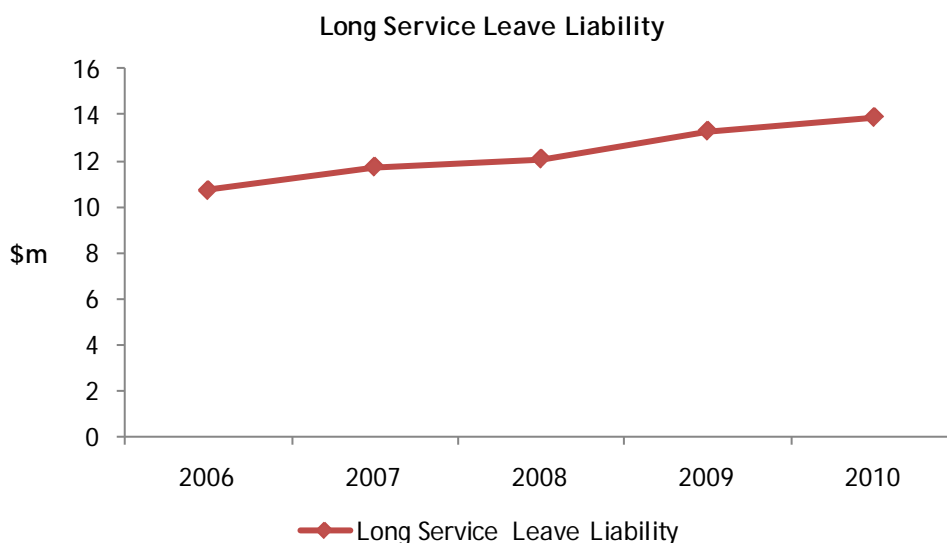


At 30 June	2010		2009	
Age Group	No. of Employees	%	No. of Employees	%
Up to 34	241	29.1	247	30.0
35-39	106	12.8	95	11.5
40-44	88	10.6	102	12.4
45-49	124	15.0	128	15.5
50-54	130	15.7	121	14.6
55-59	77	9.3	75	9.1
60-64	50	6.1	46	5.6
65+	13	1.4	11	1.3
Total	829	100.0	825	100.0

Source: Legal Aid Commission of NSW (unaudited).

Long Service Leave Liability

The Commission's liability for long service leave entitlements at 30 June 2010 was \$13.9 million (\$13.3 million). This liability has increased by 30.0 per cent over the last five years.



Although the Commission has a good working capital ratio, it will need to ensure it has an adequate plan to fund these liabilities, which generally increase over time with increases in employee remuneration levels. The Commission advised that its annual budgets are set with a view of maintaining sufficient funds to cover employee entitlements at all times.

Annual Leave Balances

The Commission actively manages employees with excessive annual leave balances. The number of employees with annual leave balances in excess of 40 days at 30 June 2010 has remained steady at 67 employees. This represents 8.0 per cent of total employees at 30 June 2010.

The Commission advised that leave balances are monitored regularly. Employees with excessive balances are issued with a formal letter requesting them to submit a plan to reduce their balances to an acceptable level.

Liabilities for excessive annual leave generally increase over time as salary rates increase, which impacts cash flow requirements. The health and welfare of staff can also be adversely affected if they do not take sufficient leave.

Overtime

Overtime payments in 2009-10 amounted to \$443,190 (\$457,039), around one per cent of the base salary expense for the year. Sixteen per cent (20 per cent) of the Commission's employees worked overtime and on average received \$3,099 (\$2,484) in overtime payments. The highest amount paid to a single employee in 2009-10 was \$42,601 (\$36,340).

The Commission advised most overtime relates to legal services provided to weekend bail courts.

Flex Time Balances

I recommend the Commission develops mechanisms to centrally review flex time records to ensure excessive flex time is not being accrued and forfeited by employees.

The Commission does not know the extent of flex time being accrued and forfeited by employees, as it does not record this information centrally. Records are decentralised and manually maintained by each branch.

The Commission advised employees can take up to 26 days of flex leave a year and can accrue and rollover a maximum of 45 hours flex leave from one settlement period to another. If employees exceed the maximum accrual, any additional hours are forfeited.

FINANCIAL INFORMATION**Abridged Statement of Comprehensive Income**

Year ended 30 June	Consolidated		Commission	
	2010 \$'000	2009 \$'000	2010 \$'000	2009 \$'000
Employee related	77,903	75,674	186	890
Personnel services	--	--	82,608	95,043
Grants and subsidies	23,596	21,902	23,596	21,902
Other expenses	116,190	118,352	116,190	118,352
OPERATING EXPENSES	217,689	215,928	222,580	236,187
Sale of goods and services				
- Commonwealth Government funding	--	36,505	--	36,505
- Other	3,944	4,097	3,944	4,097
Grants and contributions:				
- Law Society of New South Wales	43,109	43,431	43,109	43,431
- Commonwealth Government	8,772	9,733	8,772	9,733
- Other	1,036	890	1,036	890
Other revenue	5,298	5,719	5,298	5,719
OPERATING REVENUE	62,159	100,375	62,159	100,375
Loss on disposal of non-current assets	18	6	18	6
NET COST OF SERVICES	155,548	115,559	160,439	135,818
State Government contributions	152,939	108,979	152,939	108,979
DEFICIT	(2,609)	(6,580)	(7,500)	(26,839)
OTHER COMPREHENSIVE INCOME				
Superannuation actuarial losses	4,891	20,259	--	--
TOTAL COMPREHENSIVE EXPENSE	(7,500)	(26,839)	(7,500)	(26,839)

The funding arrangement with the Australian Government changed in April 2010. This funding now goes to The Treasury and the Commission receives it as State Government contributions. This explains the increase in State Government contributions.

Superannuation actuarial losses were lower this year as a result of improvements in financial markets.

Abridged Statement of Financial Position

At 30 June	Consolidated		Commission	
	2010 \$'000	2009 \$'000	2010 \$'000	2009 \$'000
Current assets	81,433	88,268	81,433	88,268
Non-current assets	17,465	17,391	17,465	17,391
TOTAL ASSETS	98,898	105,659	98,898	105,659
Current liabilities	59,254	58,117	59,254	58,117
Non-current liabilities	3,644	4,042	3,644	4,042
TOTAL LIABILITIES	62,898	62,159	62,898	62,159
NET ASSETS	36,000	43,500	36,000	43,500

The decrease in current assets reflects a lower level of cash held at year end, mainly due to higher than budgeted expenses, which were funded using the Commission's cash reserves.

Abridged Service Group Information

The Commission's net cost of services and net assets on a service group basis is detailed below.

Year ended 30 June	Net Cost of Services			Net Assets	
	2010 Budget \$'000	2010 Actual \$'000	2009 Actual \$'000	2010 Actual \$'000	2009 Actual \$'000
Family law	56,902	61,333	29,871	19,714	13,910
Criminal law	59,562	67,464	64,739	14,653	26,475
Civil law	13,583	12,966	9,849	1,271	1,944
Community partnerships	13,450	13,785	11,100	362	1,171
Total all service groups	143,497	155,548	115,559	36,000	43,500

The primary reason for the actual net cost of services exceeding the budget amount relates to a change in the funding arrangements with the Australian Government where funds are now received as an appropriation rather than as grant income. The Commission advised Family Law cases and in-house duty services for Indigenous people increased to 12.2 per cent (9.8 per cent), while Criminal Law services increased by 8.8 per cent compared to 2008-09.

COMMISSION ACTIVITIES

The Commission is primarily responsible for providing legal aid and other legal services in accordance with the *Legal Aid Commission Act 1979*. Legal aid services are provided by the Commission's officers or by private legal practitioners. A means test applies to most applications for assistance while some are also subject to a legal merit test. A legally assisted person may be required to make an initial contribution towards the Commission's costs and, if successful in a civil action, to meet the balance of any costs from moneys recovered.

For further information on the Commission, refer to www.legalaid.nsw.gov.au.

CONTROLLED ENTITIES

The controlled entities have not been reported on separately as they are not considered material by their size or the nature of their operations to the consolidated entity.

Entity Name	Website
Legal Aid Commission Temporary Staff Division	*
Office of the Legal Aid Commission	*

* This entity does not have a website.

NSW Trustee and Guardian

AUDIT OPINION

The audit of the NSW Trustee and Guardian's financial statements for the year ended 30 June 2010 resulted in an unqualified Independent Auditor's Report.

KEY ISSUES

Merger of the Public Trustee NSW and the Office of the Protective Commissioner

I recommend the NSW Trustee and Guardian develop performance indicators and targets to:

- measure the benefits of the merger, and
- monitor the progress, costs and timeliness of implementing the new information technology systems to replace the existing Trust Estate and Asset Management System and the Client Information System.

Last year, I reported that under the *NSW Trustee and Guardian Act 2009* (the Act), the Public Trustee NSW was merged with the Office of the Protective Commissioner and became known as the NSW Trustee and Guardian (NSWTG) from 1 July 2009. The legislation abolished the Public Trustee NSW and the Office of Protective Commissioner and their assets and liabilities were transferred to the NSWTG on 1 July 2009.

Management advised that the merger has largely progressed as planned. Some projects are incomplete, including:

- one financial system
- some information technology infrastructure
- new service models.

Discussion with management also identified that key performance indicators were not set before or after the merger; and planned activities of the merger were not quantified.

The Parliamentary second reading speech on the NSW Trustee & Guardian Bill suggested that NSWTG would continue to deliver the full range of services previously provided by the two former organisations. A key priority for the NSWTG is to enhance the provision of disability support services. The NSWTG will do this by using the extensive branch network the former Public Trustee had in place across New South Wales.

Use of Interest Suspense Account

I recommend the NSW Trustee and Guardian finalise the distribution of the Interest Suspense Account before 30 June 2011.

In my two prior reports, I recommended the former Public Trustee, in conjunction with The Treasury, amend the legislation governing the Interest Suspense Account to clarify the Public Trustee's rights and obligations relating to the funds held in this Account. Since July 2009, the Act has clarified how the Interest Suspense Account can be used. At 30 June 2010, funds of \$64.2 million (\$67.5 million in 2009) had accumulated in the Account.

Under the Act, the NSW TG must determine by 30 June 2011, the amount of interest that should be allocated from the suspense account to:

- the Reserve Fund for the purposes of that Fund
- the existing common funds
- the amount required for the current and future costs incurred by the NSW Trustee in the exercise of its functions under this Act.

Despite the fact that the above determinations had not yet been completed, the NSW TG used \$3.3 million from the Interest Suspense Account to fund its operating costs in 2009-10. NSW TG management confirmed its use of the Interest Suspense Account to fund the NSW TG's operations in 2009-10 was acceptable because such use is consistent with the intention of the Act. In the Parliamentary second reading speech, the Attorney General stated that NSW TG will be able to access the surplus funds held in the Interest Suspense Account to pay the costs it incurs in exercising its functions under the Act.

Estate Beneficiary Identification Process

I recommend NSW Trustee and Guardian implement appropriate measures and processes to facilitate identification of next of kin for intestate estates within reasonable periods of time.

I received a copy of the New South Wales Supreme Court's decision dated 25 June 2010 on the protracted court case against the Public Trustee. The decision orders the defendant (the Public Trustee) to pay the plaintiff the sum of \$43,034 representing one-eighth of the deceased estate of the plaintiff's grandaunt including interest, plus \$50,000 for exemplary damages.

The judgment found, among others, that:

- the Public Trustee for a period of more than 40 years failed to carry out its statutory obligation to administer the estate of the deceased and to distribute the assets of the estate for the benefit of those persons entitled thereto
- the Public Trustee failed to maintain and to safeguard the assets of the estate. The Public Trustee no longer holds those assets and there is no evidence that it transferred those assets to The Treasury, or that The Treasury received those assets
- the time of the alleged transfer of funds to The Treasury, the Public Trustee still had a statutory duty to administer and distribute the estate. If it was unsure of the identity of the persons entitled upon intestacy, a next of kin enquiry or an application for judicial advice should have been requested from the Supreme Court. No explanation has been offered as to why this was not done
- it was not the obligation of potential beneficiaries to produce evidence (in this case, the certificate of marriage of the parents of the deceased) that they are entitled to the estate. It was the obligation of the Public Trustee to discharge its duty to ascertain who should receive the intestate estate of the deceased
- if the Public Trustee in fact transferred the assets of the estate from out of its control (be it to The Treasury or to any other entity), that action was totally unnecessary. The transfer to The Treasury alone would constitute negligence as there were still living at that time persons who were entitled upon intestacy. Additionally, the lack of supporting documents for the transfer indicates the Public Trustee did not exercise due care and diligence expected from a Trustee
- superior officers in the Public Trustee for the last 32 years have attempted to defend the improper decision to deny the plaintiff a share of the estate. 'Intransigent and arrogant attitude' has been manifested within the Public Trustee and its staff
- the plaintiff had contacted a number of agencies, including the NSW Ombudsman. Based on the Ombudsman's letter dated 27 January 2005, it would appear that the Public Trustee had misled the NSW Ombudsman by informing him that the plaintiff is 'not a beneficiary'. This information was well after the Public Trustee's letters to the plaintiff of 15 May 2002 and 19 December 2003, which had the effect of acknowledging the plaintiff's status as a beneficiary.

In response, the current Chief Executive Officer (CEO) of NSW TG stated among others:

- the exemplary damages could have been appealed and Senior Counsel advised it would be highly likely to be successful
- decided not to appeal as the cost may outweigh any benefit of the outcome and in recognition that the plaintiff was self-represented
- given that, the deceased left no spouse nor children and the parents had also predeceased, it initially appeared the siblings would inherit her estate; but the certificate of marriage of her parents had to be provided since the law at the time provided that children born out of wedlock had no next of kin, only their own spouse and children
- the Public Trustee engaged a Genealogist in Ireland to locate the marriage certificate but to no avail
- delay in the initial decision appeared to have been caused by the delay in the next of kin searches
- being unable to prove the marriage of the deceased's parents, the estate was held in abeyance in 1978 and was remitted to The Treasury in 1988

- decision on the relatives claims was reversed in 2002 since the plaintiff produced extensive secondary evidence and information that provided grounds for the Public Trustee to form the opinion that he could apply the legal presumption of marriage of the deceased
- further delay in administering the estate were due to the following:
 - as the siblings had since died, the deceased's estate went down their own family tree line and each family member's entitlement must be proven by certificate evidence and this takes time
 - The plaintiff had requested that the searches and administration of the estate not proceed until he made submissions to the Public Trustee
 - despite our letters to the plaintiff stating our concern for the delay and our readiness to proceed and despite his advice that he would instruct the Public Trustee when he was ready to proceed he failed to do so, instead he commenced litigation proceedings in the Supreme Court of New South Wales on 30 March 2007
- the Public Trustee made offers to settle the matter but the plaintiff refused to accept the offer
- Branch managers then had delegations to approve distribution of intestacy matters or to approve not to take further action if considered evidence was lacking. Current policy requires approval by Legal Branch. If the matter had been referred to a Legal Officer, a next of kin inquiry to the Supreme Court of New South Wales may have been recommended
- file records show the estate funds were paid, in accordance with unclaimed money laws to The Treasury by cheque numbers 40105 on 4 August 1988 and 43285 on 6 April 1989. Public Trustee records did not indicate the cheques were ever recredited so it is assumed they were presented by The Treasury after being drawn
- the Auditor-General wrote to the plaintiff on 28 June 2001 and stated that while no record of receipt of payment, The Treasury acknowledged that such moneys may have formed part of a larger transfer involving more than one estate for which the detailed documents from that period have subsequently been destroyed
- The Treasury confirmed in a letter that it does not retain records over seven years
- CEO did not find evidence of maladministration or fraud both of which are imputed in His Honour's reasons for decision
- the full content of the email to the NSW Ombudsman was not quoted and hence was repeated out of context. NSWTG's view is that the plaintiff is a beneficiary named in the wills of his mother, aunt and uncle, but he is not technically a person entitled as next of kin on intestacy to the estate.

The CEO's letter also stated that if the Deceased estate was administered today, the scenario would be entirely different. Complex intestacy matters or intestacy matters requiring overseas searches are referred to NSWTG's Genealogy Unit which is headed by a solicitor with specific training and expertise in intestacy and genealogy and supported by experienced staff. The Genealogy Unit undertakes extensive searches and also deals directly with agencies in Australia and overseas as well as links to established and well regarded search companies worldwide to locate next of kin entitled on intestacy. The Genealogy Guideline provides that a review of each file is made every three months and action taken where certificates are not submitted within allotted timeframes. All reasonable searches are conducted and only when there is no reasonable prospect of establishing entitlement either by certificate evidence or application to the court would a file be declared 'no further action'. More information will be set out in paying unclaimed money to The Treasury. This documentation will be provided to The Treasury and the Commissioner of Unclaimed Money and if a person subsequently approaches NSWTG with evidence of entitlement then such monies can be retrieved.

FINANCIAL MANAGEMENT

Service Delivery and Lease Agreements with the Department of Justice and Attorney General (DJAG)

I recommend documented agreements relating to service delivery and occupation of the Justice Precinct Office be finalised to avoid disagreements and disputes on charges.

NSWTG does not have a formal lease for the accommodation it has rented from DJAG in the Justice Precinct Office. In 2009-10, NSWTG paid DJAG \$2.0 million to rent this accommodation. In addition, DJAG charged NSWTG \$1.4 million equivalent to the amortised costs of the fit out of the Justice Precinct Office in Parramatta, despite the absence of a lease agreement. This charge covered the period 2006-07 to 2009-10. DJAG, however, subsequently issued credit notes for these charges.

NSWTG management has advised that a service delivery agreement has not been formalised for the information technology services provided by DJAG.

PERFORMANCE INFORMATION

Trustee Performance

I recommend the NSW Trustee and Guardian continue liaising with other states to establish national benchmarking of performance across Public Trustees.

Last year, I recommended the former Public Trustee publish performance indicator targets and outcomes in its annual report. The draft 2010 annual report has now included key performance targets and outcomes for core trustee areas.

The NSWTG provided the following information on its performance with respect to the volume and value of new matters obtained during the year:

Year ended 30 June	Volume (No.)			Value (\$m)		
	Target	Actual		Target	Actual	
	2010	2010	2009	2010	2010	2009
Estates administration	1,850	1,759	1,754	488	523	484
Trusts duties	815	993	789	52	50	48
Powers of attorney services	160	135	229	45	45	73
Will making	12,000	10,639	11,245	na	na	na

Source: NSW Trustee and Guardian (unaudited).
na: not applicable.

The number of Trust matters increased by 26 per cent while Estates administration increased marginally, but was below target by five per cent. The number of Powers of Attorney services fell by 41 per cent and the value by 38 per cent. This resulted in not meeting the volume target by 16 per cent. Wills made decreased marginally by five per cent and was below target by 11 per cent.

NSWTG management advised that attempts have been made over the past three years to implement national benchmarking across Public Trustees in other states. However, this has been unsuccessful as each state has different ways of charging clients and different service standards and types.

NSWTG measures the following indicators to assist in improving performance for its clients:

Year ended 30 June	Actual				
	2010	2009	2008	2007	2006
Customer satisfaction index (%)	84	87	80	73	77
Process improvement satisfaction index (%)	80	84	76	66	70
Complaints received	121	134	117	84	84
Complaints requiring corrective action	22	37	21	26	24

Source: NSW Trustee and Guardian (unaudited).

The customer satisfaction index and process improvement satisfaction index have maintained strong results in a year of challenges resulting from the merger and name change. There was a decrease in complaints received from trustee clients and the number of complaints requiring corrective action. The number of complaints received and requiring action in 2009-10 is considered to be minimal in the context of the number of dealings with over 25,000 trustee clients, and particularly positive in the first year of the merged organisation.

Funds Managed

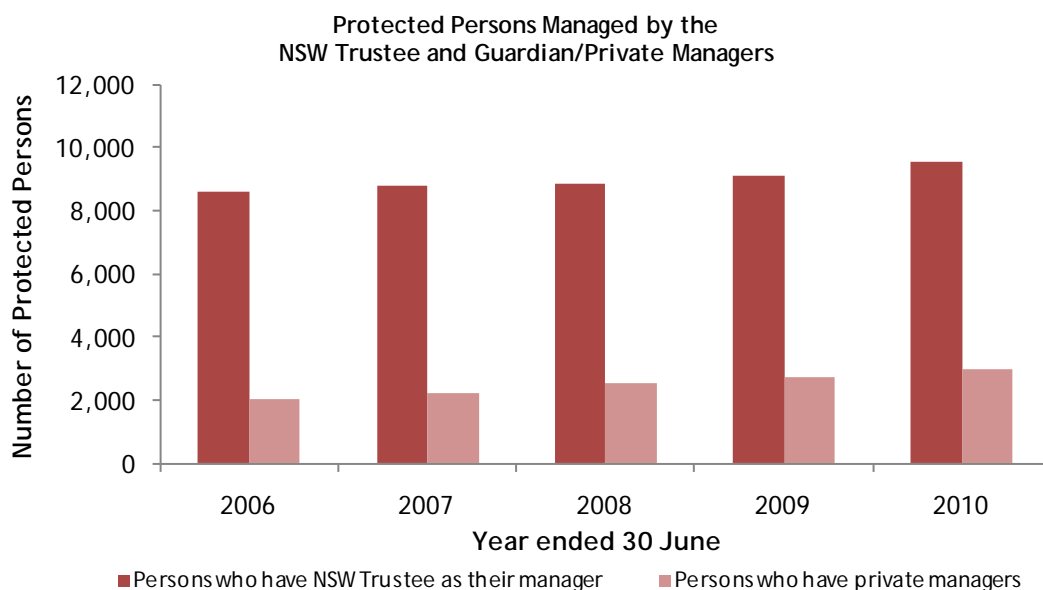
The NSW TG provides financial management services to people with impaired decision making abilities, who are unable to manage their own affairs. The *NSW Trustee and Guardian Act 2009* outlines how the funds are managed. All moneys are kept in the trust fund (Common Fund) and are invested. The NSW TG also manages other property (client assets external to the Common Fund) such as real estate, shares and terms deposits. Funds managed were:

Year ended 30 June	2010	2009
	\$'000	\$'000
Common Fund investments	1,196,851	1,161,498
Real property	664,429	685,511
Other assets	347,964	257,530
TOTAL FUNDS MANAGED	2,209,244	2,104,539

Source: NSW Trustee and Guardian (unaudited).

Number of Clients

The NSW TG manages the financial affairs of protected persons or authorises and directs the activities of private managers.



Source: NSW Trustee and Guardian (unaudited).

The year to the end of June 2010 showed a 5.1 per cent increase in directly managed clients and 7.6 per cent increase in privately managed clients.

OTHER INFORMATION

Common Fund Reports

The Trustee Common Fund and the Financial Management Common Fund consist of funds managed by the NSW TG on behalf of its clients. The audit of these Common Funds' financial statements for the years ended 30 June 2009 and 2010 have not been finalised.

In last year's report, we noted that Financial Management had a number of internal control deficiencies in the payment of client expenses. As a result, we undertook extensive detailed testing of client payments in 2006-07 and 2007-08. The 2007-08 audit is nearly complete. NSW TG management has advised us that controls have been tightened in 2009-10.

FINANCIAL INFORMATION**Abridged Statement of Comprehensive Income**

Year ended 30 June	2010 \$'000
NSW Government contributions	7,344
Commissions and fees	62,271
Investment and other revenue	8,109
REVENUES	77,724
Personnel services and employee related expenses	56,748
Lease expense, depreciation and amortisation	7,251
Other expenses	10,898
EXPENSES	74,897
Loss on disposal of non-current assets	(21)
SURPLUS	2,806
OTHER COMPREHENSIVE INCOME	
Net increase in revaluation reserve	427
TOTAL COMPREHENSIVE INCOME	3,233

Abridged Statement of Financial Position

At 30 June	2010 \$'000
Current assets	46,397
Non-current assets	57,779
TOTAL ASSETS	104,176
Current liabilities	21,810
Non-current liabilities	37,675
TOTAL LIABILITIES	59,485
NET ASSETS	44,691

TRUSTEE ACTIVITIES

NSWTG may act as a trustee; as an executor or administrator; as collector of estates under an order to collect; as an agent or attorney; as guardian or receiver of the estate of a minor; and as receiver of any other property.

The Trustee services of the NSWTG includes:

- will making
- executor services
- administration of deceased estate
- trustee of trusts created by Wills, deeds, court orders and legislation
- power of attorney services
- management/sale of assets seized or confiscated under the Confiscation of Proceeds of Crime act 1989 and Criminal Assets Recovery Act 1990.

The Chief Executive Officer of the NSWTG is also the Commissioner of Dormant Funds under the *Dormant Funds Act 1942*. This involves the investigation and recommendation of proposals for dealing with funds acquired by trustees for charitable or other public purposes, which have become dormant.

FINANCIAL MANAGEMENT ACTIVITIES

The NSWTG provides the following services:

- manages the affairs of those persons who are not able to manage their own affairs and whose affairs have been formally committed to management by order under the Act, and
- authorises and directs the performance and duties of private managers appointed by the Supreme Court or the Guardianship Tribunal.

The Chief Executive Officer of the NSWTG reports administratively to the Attorney General via the Director General of the Department.

PUBLIC GUARDIAN

The Public Guardian makes personal lifestyle decisions on behalf of adults who have a decision-making disability. Decisions are made in such areas as accommodation, services and consenting to medical and dental treatment. The Public Guardian also provides support to private guardians.

For further information, refer to www.tag.nsw.gov.au (NSWTG) and www.lawlink.nsw.gov.au/opg (Office of the Public Guardian).

Office of the Director of Public Prosecutions

AUDIT OPINION

The audit of the Office's financial statements for the year ended 30 June 2010 resulted in an unqualified Independent Auditor's Report.

PERFORMANCE INFORMATION

The Office conducts all indictable and some summary prosecutions referred to it by the NSW Police Force. It provided the following information regarding its performance.

Number of trials registered and completed at 30 June	2010	2009	2008	2007	2006
Supreme Court					
Matters registered	71	86	89	93	79
Matters completed	87	82	88	78	65
District Court					
Trials registered	1,706	1,798	1,744	1,755	1,820
Trials completed	1,818	1,699	1,692	1,637	1,815
Local Court					
Committals registered	6,073	6,147	6,066	5,541	5,473
Committals completed	5,965	6,375	5,899	5,758	5,798

Number of matters not finalised at 30 June	2010	2009	2008	2007	2006
Supreme Court					
Trials	82	96	94	112	102
Sentences	12	5	3	8	2
Court of Criminal Appeal (CCA) appeals	160	129	164	152	161
District Court					
Trials	1,543	1,672	1,645	1,741	1,801
Sentences	894	999	860	798	766
All grounds appeals	529	506	475	513	548
Severity appeals	852	954	881	980	861
Leniency appeals	10	9	14	11	15
Local Court					
Committals	3,152	3,043	2,971	2,707	2,721
Advising	105*	101	90	67	76

Source: Office of the Director of Public Prosecutions (unaudited).

* Statistics not available. Figure estimated based on early November figures.

OTHER INFORMATION

Human Resources

This year I reviewed the following areas relating to human resources:

- employee age profile to identify the number of employees nearing retirement age and actions taken to address any risks arising
- management of annual leave balances in excess of threshold policies
- management of excessive flex leave balances.

Issues identified from my review will be reported in a management letter to the Office. A summary of the results of my review follows.

Workforce Ageing

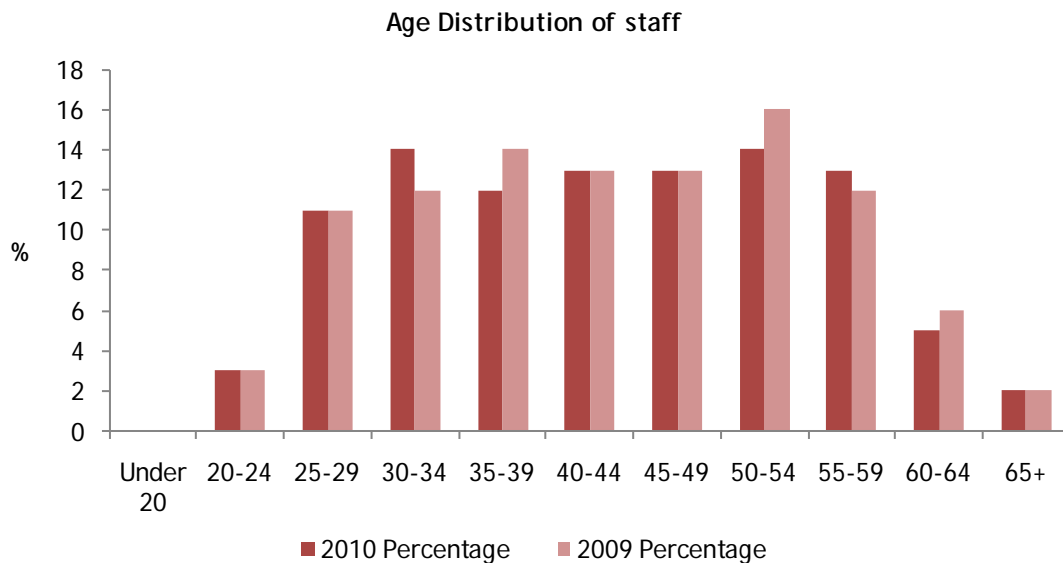
I recommend the Office develop strategies to manage its ageing workforce.

The Office faces challenges from the potential loss of a large number of retiring legal professionals. The table below shows that 20.3 per cent (19.6 per cent) of the Office's employees are 55 years of age or older and 34.5 per cent (35.3 per cent) of employees are 50 years of age or older at 30 June 2010. The potential loss of knowledge and skills arising from retirements is a significant risk for the Office.

The Office advised the loss of experienced legal professionals in the next five to ten years will put pressure on its ability to provide efficient and effective prosecutions. The Office will incorporate this risk into future Office planning processes with a view to finding effective solutions.

At 30 June Age Group	2010		2009	
	No. of Employees	%	No. of Employees	%
Up to 34	178	27.2	169	25.5
35-39	80	12.2	93	14.0
40-44	84	12.8	83	12.5
45-49	87	13.3	85	12.8
50-54	93	14.2	104	15.7
55-59	84	12.8	81	12.2
60-64	34	5.2	37	5.6
65+	15	2.3	12	1.8
Total	655	100.0	664	100.0

The graph below further demonstrates the age structure of the Office's employees.



Annual Leave Balances

The Office has actively managed employees with excessive annual leave balances in recent years. The number of employees with annual leave balances in excess of 40 days has decreased from 76 employees at 30 June 2009 to 69 employees at 30 June 2010. At 30 June 2010, the number of employees with annual leave balances in excess of 40 days represented 12.3 per cent (13.2 per cent) of total employees.

The Office advised it has initiatives in place to address the issue of excessive annual leave balances. For example, annual leave balances are monitored on a monthly basis by the Office's management committee.

Liabilities for excessive annual leave generally increase over time as salary rates increase, which impacts cash flow requirements. The health and welfare of staff can also be adversely affected if they do not take sufficient leave.

Flex Leave Balances

Managing excessive flex leave balances has been an issue for the Office for a number of years. The total accumulated flex leave balance has increased from 11,655 hours at 30 June 2009 to 13,104 hours at 30 June 2010. On average, this represents 20 hours per employee at 30 June 2010. The number of employees with flex leave balances in excess of 50 hours at 30 June 2010 was 125 (130 employees).

The large flex leave balances indicate employees are working long hours and do not have the opportunity to take sufficient flex leave during the year. The Office reviews outstanding flex leave at each management committee meeting and develops leave plans with the employees to try and reduce excessive flex balances.

FINANCIAL INFORMATION

Abridged Statement of Comprehensive Income

Year ended 30 June	2010 \$'000	2009 \$'000
Employee related	80,092	78,880
Other expenses	19,957	23,143
OPERATING EXPENSES	100,049	102,023
OPERATING REVENUE	4,216	2,155
Gain on disposal of non-current assets	43	15
NET COST OF SERVICES	95,790	99,853
Government contributions	100,124	98,591
SUPPLUS / (DEFICIT)	4,334	(1,262)
OTHER COMPREHENSIVE INCOME	--	--
TOTAL COMPREHENSIVE INCOME /(EXPENSE)	4,334	(1,262)

The significant increase in operating revenue is due to a \$800,000 funding increase from the Department of Justice and Attorney General for Criminal Case Conferencing and \$1.5 million for Witness Assistance Services. The decrease in other expenses is largely due to one-off non cash expenses incurred by the Office in 2008-09. These costs related to its move to new premises.

Abridged Statement of Financial Position

At 30 June	2010 \$'000	2009 \$'000
Current assets	5,596	5,539
Non-current assets	17,099	11,691
TOTAL ASSETS	22,695	17,230
Current liabilities	11,457	11,889
Non-current liabilities	2,044	481
TOTAL LIABILITIES	13,501	12,370
NET ASSETS	9,194	4,860

The increase in non-current assets was largely due to the Office moving to new premises.

Abridged Service Group Information

The Office's net cost of services on a service group basis is detailed below:

Year ended 30 June	Net Cost of Services			Net Assets	
	2010 Budget \$'000	2010 Actual \$'000	2009 Actual \$'000	2010 Actual \$'000	2009 Actual \$'000
Prosecutions	92,168	92,070	94,349	9,047	4,409
Victim and Witness Assessment	4,938	3,720	5,504	147	451
Total all service groups	97,106	95,790	99,853	9,194	4,860

The decrease in the overall net cost of services was due to one-off transactions incurred in the prior year. In 2008-09, the Office incurred additional non cash expenditure associated with its move to the new premises, such as the accelerated depreciation and write off of existing leasehold improvements.

OFFICE ACTIVITIES

The Office was constituted under the *Director of Public Prosecutions Act 1986*. The principal functions and responsibilities of the Director of Public Prosecutions are to institute and conduct, on behalf of the State, prosecutions for indictable offences in the District and Supreme Courts and to appear as appellant or respondent in criminal appeals.

For further information on the Office, refer to www.odpp.nsw.gov.au.

New South Wales Fire Brigades

AUDIT OPINION

The audit of the Brigades' financial statements for the year ended 30 June 2010 resulted in an unqualified Independent Auditor's Report.

KEY ISSUES

Workforce management

The Brigades is facing significant challenges managing its workforce. I recommend the Brigades implement its planned workplace reforms on a timely basis to address these challenges.

The Brigades has a number of workplace-related issues that are affecting its ability to effectively manage its workforce. Failure to address these issues may impact on the Brigades' ability to do its job. Some of these issues are included in the table below:

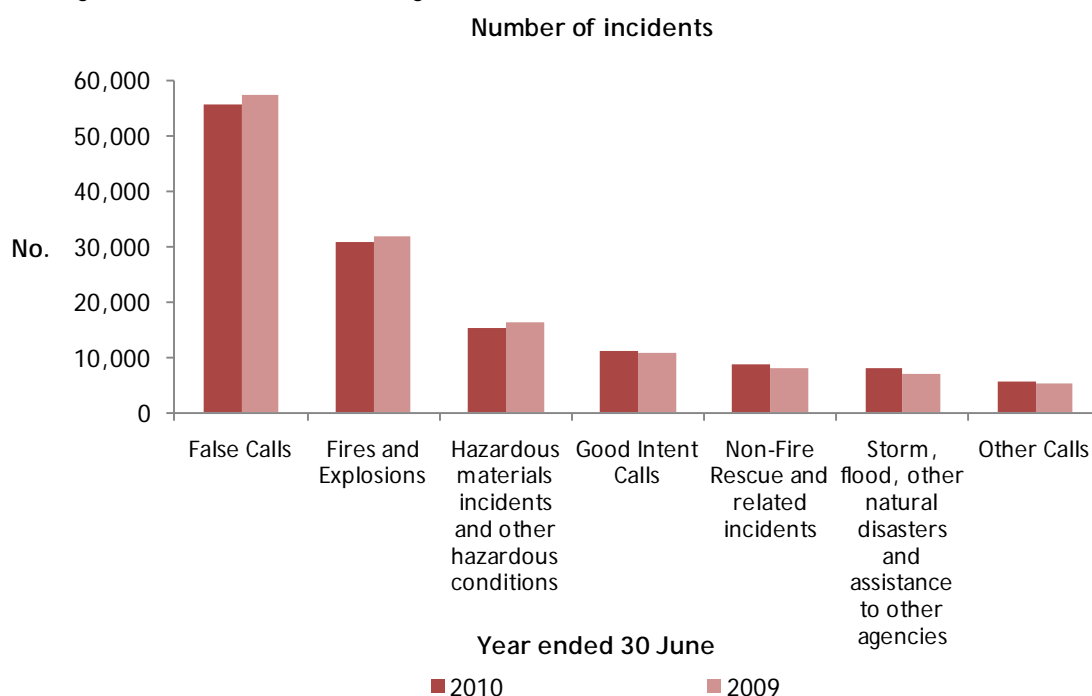
Issue	Details
Sick leave taken	Permanent firefighters took on average more than 100 hours sick leave during 2009-10.
Fitness for work requirements	Despite their job being physically demanding, firefighters are not required to undertake regular compulsory fitness testing to confirm they remain fit for work.
Exits on medical grounds	14 per cent of employees leave the Brigades for medical reasons. The average age for medical retirees is 53 years.
Injury management	Permanent firefighters are entitled to indefinite workers compensation on full pay. Other public sector employees have their entitlement reduced after six months. Doing so encourages employees to return to work.
Workplace culture	According to a recent report prepared by KPMG, bullying and harassment is still present within the Brigades.
Annual leave balances	The maximum annual leave balance permitted under the Brigades' annual leave policy is 40 days. At 30 June 2010, 2,500 employees (35 per cent) had balances in excess of this limit. Retained firefighters continue to have the highest proportion of excessive annual leave balances.
Cost increases	Workers compensation costs have increased an average 17 per cent every year for the last five years. The workers compensation costs for this financial year were \$28 million.

The Brigades acknowledge the difficulties it faces with workplace issues. In response, it is implementing a major program of workplace reform. This includes organisational restructuring, establishing a workplace conduct and governance steering committee, establishing a workplace standards unit, and improving budget allocation and monitoring methods. Details of the reform are included in the Brigades' 2009-10 Annual Report.

PERFORMANCE INFORMATION

Incidents

The Brigades recorded the following fire and other incidents:



Source: New South Wales Fire Brigades (unaudited).

The number of incidents measures community demand for the Brigades' response services. Overall demand is relatively stable. However, there has been increased demand for non-fire rescue services over the last five years.

Following are some of the indicators used by the Brigades to monitor effectiveness:

For the year ended 30 June	2010	2009	2008	2007	2006
Median loss for structural fires (\$)	2,000	2,000	2,000	2,000	2,000
Structural fires confined to the object and room of origin (%)	81	69	71	69	69
New South Wales homes fitted with smoke alarms (at 31 December) (%)	94	94	93	87	77

Source: New South Wales Fire Brigades (unaudited).

The value of loss and extent of fire damage, measures the effectiveness of the firefighting response. The percentage of smoke detectors fitted to homes indicates the effectiveness of the Brigades' education activities.

Response Times for all Structural Fires

The Brigades' figures show that in 2009-10, 50 per cent of the first responding fire resources arrived at the scene of an incident in 7 minutes 45 seconds (7 minutes 40 seconds in 2008-09), and 90 per cent arrived in 11 minutes 52 seconds (11 minutes 51 seconds in 2008-09). Response times reflect the Brigades' ability to respond to incidents and reduce the adverse effects of fire on the community.

Resources

The Brigades' effectiveness depends on the personnel and firefighting equipment available. The Brigades provided the following information about available resources:

Total Numbers as at 30 June	2010	2009	2008	2007	2006
Personnel					
Permanent firefighters	3,516	3,517	3,463	3,420	3,369
Retained firefighters	3,429	3,387	3,212	3,237	3,177
Full time support and co-ordinating staff	411	376	393	328	364
Community fire units	482	418	374	337	314
Fleet (all vehicles)	881	883	891	928	929
New fleet units brought into operational service (during the financial year)	48	33	19	41	61

Source: New South Wales Fire Brigades (unaudited).

At 30 June 2010, the fleet included 522 (518 in 2009) operational fire appliances, which are usually located at fire stations and used to respond to incidents.

The following table summarises the weighted average age of the Brigades' fleet:

Year ended 30 June	Target Years	Actual Years			
	2010	2010	2009	2008	2007
Operational fleet					
Pumpers	7.5 - 10.0	7.2	7.2	7.2	6.6
Aerials	10.0	8.0	7.2	6.6	5.9
Special appliances	--	6.4	6.2	6.0	6.1
Service exchange/other fleet	15.0 - 20.0	12.7	14.6	18.6	18.1

Source: New South Wales Fire Brigades (unaudited).

'Pumpers' are fire trucks designed to transport firefighters and their equipment, and to pump water. 'Aerials' are appliances with a vertical reach designed for high level rescue or firefighting. 'Special appliances' include heavy hazmat support vehicles, heavy rescue support vehicles, and various other appliances used for logistic support, training, and heavy vehicle transport.

'Service exchange/other fleet' are back-up fire appliances strategically located around the State to replace 'operational' fire appliances taken out of active duty (e.g. for maintenance) or for use in major incidents. At 30 June 2010, there were 119 (97 in 2009) 'service exchange/other fleet' fire appliances.

FINANCIAL INFORMATION

Abridged Statement of Comprehensive Income

Year ended 30 June	2010 \$'000	2009 \$'000
Employee related	474,352	462,299
Depreciation and Amortisation	33,956	29,729
Other expenses	69,928	72,147
TOTAL EXPENSES	578,236	564,175
Contributions from insurers and local government	431,930	35,465
Other revenue	44,192	40,481
TOTAL REVENUE	476,122	75,946
NET COST OF SERVICES	102,114	488,229
Government contributions	79,905	525,373
(DEFICIT)/SURPLUS	(22,209)	37,144
OTHER COMPREHENSIVE INCOME		
Superannuation actuarial (losses)/gains	(6,748)	3,878
(Decrease)/Increase in asset revaluation reserve	(7,904)	37,634
TOTAL COMPREHENSIVE INCOME/(EXPENSE)	(36,861)	78,656

The increase in contributions from insurers and local government and decrease in government contributions are mainly as a result of the changes to the Brigades' funding arrangements from 1 July 2009.

Abridged Statement of Financial Position

At 30 June	2010 \$'000	2009 \$'000
Current assets	118,172	148,660
Non-current assets	507,036	497,273
TOTAL ASSETS	625,208	645,933
Current liabilities	90,989	89,075
Non-current liabilities	36,464	22,242
TOTAL LIABILITIES	127,453	111,317
NET ASSETS	497,755	534,616

The decrease in current assets largely reflects contributions from insurers and local government for 2009-10 that were received before 30 June 2009.

Abridged Service Group Information

The Brigades' net cost of services on a service group basis is detailed below:

Year ended 30 June	Net Cost of Services			Net Assets	
	2010 Budget \$'000	2010 Actual \$'000	2009 Actual \$'000	2010 Actual \$'000	2009 Actual \$'000
Community Safety	3,568	5,764	27,110	45,770	47,917
Emergency Management	39,857	66,716	297,382	203,236	201,008
Operational Preparedness	23,902	51,695	203,226	97,912	101,716
Not Attributable	--	(22,061)	(39,489)	150,837	183,975
Total all service groups	67,327	102,114	488,229	497,755	534,616

As a result of new funding arrangements, the 2008-09 and 2009-10 net cost of services are not comparable. Actual net costs of services exceeded budget mainly because the budget assumed that \$35.5 million of funding that was received and recognised in 2008-09 would be included in the 2009-10 result.

BRIGADES' ACTIVITIES

The Brigades are responsible for managing fire emergencies in the major cities, metropolitan areas and towns across rural and regional New South Wales. The Brigades also respond to hazardous material and non-fire rescue incidents. The Brigades were established under the *Fire Brigades Act 1989*.

For further information on the Brigades, refer to www.fire.nsw.gov.au.

NSW Rural Fire Service

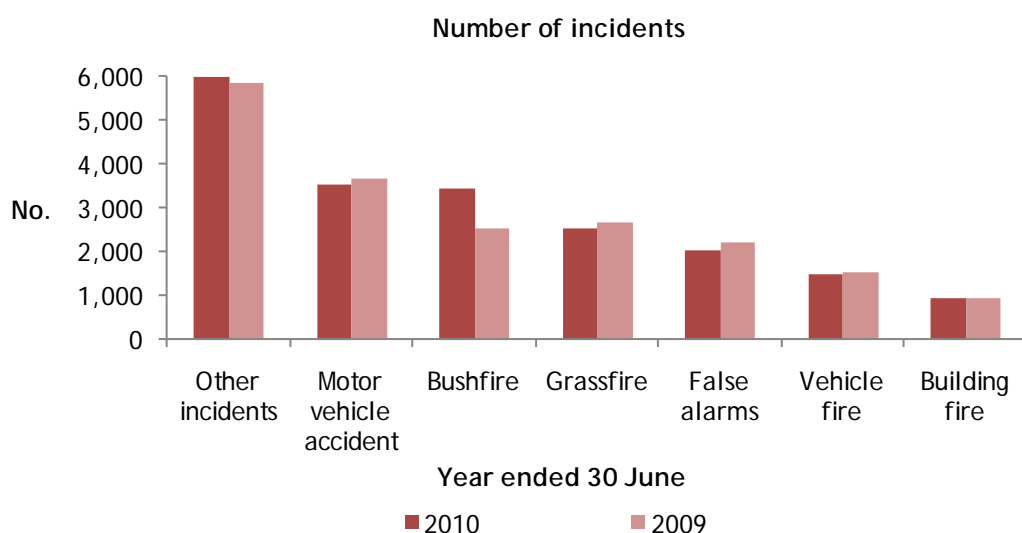
AUDIT OPINION

The audit of the Service's financial statements for the year ended 30 June 2010 resulted in an unqualified Independent Auditor's Report.

PERFORMANCE INFORMATION

Incidents

In 2009-10, there were 50 emergency declarations (ten in 2008-09) under Section 44 of the *Rural Fires Act 1997*. Approximately 366,159 hectares (32,700 hectares) of land were burnt during these emergencies. In 2009-10 the Service recorded the following fire and related incidents:



Source: NSW Rural Fire Service (unaudited).

Hazard reduction

In 2009-10, approximately 175,000 hectares were subject to hazard reduction. Over half of this occurred within National Parks and almost 90 per cent involved burning.

Hazard reduction activities are designed to minimise the threat of damage to life, property and the environment by reducing or removing bushfire fuel. Hazard reduction will not completely stop bushfires, but can assist the Service with containment strategies and property protection. Burning is the most common form of hazard reduction used in New South Wales.

Hazard reduction is the responsibility of land owners and managers. This includes private owners and Government land management agencies, such as the National Parks and Wildlife Service and Forests NSW.

The Service offers advice and assistance on hazard reduction, and is responsible for ensuring hazard reduction activities are carried out effectively. The Service can order land owners and managers to conduct essential hazard reduction activities.

Managing bush fire prone land

New development in bushfire prone land is subject to development and planning controls. New developments must comply with the requirements within the Service's 'Planning for Bush Fire Protection 2006' (PBP). The Service advises that it assessed 8,200 development applications across the State in 2009-10.

In May 2010, the Service released an amendment to the 2006 publication to update it for the new Australian Standard AS3959-2009 'Construction of buildings in bushfire-prone areas' as adopted in the 2010 Building Code of Australia. The amendment is considered a stop-gap measure pending a more comprehensive review and revision of PBP, which will consider the findings of the 2009 Victorian Bushfires Royal Commission and resulting changes to Australian Standard AS3959.

The requirements for building in bush fire prone areas do not apply to existing buildings. This leaves existing assets within the community at risk from bush fires. To address this risk, the Bush Fire Coordinating Committee (BFCC) establishes a Bush Fire Management Committee for each area in New South Wales at risk of bush fires. Each of these Committees must prepare a five year Bush Fire Risk Management Plan (BFRMP) in accordance with BFCC policy.

Committees are updating BFRMPs in accordance with policies issued by the BFCC in 2008. The Service advises that the BFCC has approved 40 out of 68 updated BFRMPs and that the remainder are expected to be approved in 2010-11. BFRMPs are used to determine such things as where mechanical clearing or hazard reduction burns are conducted, which areas require specialised fire protection, and which areas need to be targeted for community education.

Land is identified as bush fire prone where it can support a bush fire or is likely to be subject to bush fire attack.

Resources

The effectiveness and efficiency of the Service depends on the number of trained firefighters and the quantity and types of firefighting equipment available. The Service provided the following information about available resources:

Year ended 30 June	2010	2009	2008	2007	2006
Personnel					
Unpaid volunteers (number)	70,552	70,701	70,159	71,441	70,745
Full time equivalent support and coordinating staff * (number)	785	715	710	685	680
Active firefighters competent to bush firefighter status or higher (%)	86	79	78	85	85
Trainers accredited in the year (number)	257	282	261	47	32
Community based bush fire brigades (number)	2,051	2,065	2,058	2,077	2,100
Tankers supplied or refurbished in the year (number)	205	209	259	258	230

* Excludes Emergency Management NSW staff
Source: NSW Rural Fire Service (unaudited).

The Service established the State Mitigation Support Services (SMSS) during the period, contributing to the increase in staff numbers. The SMSS activities include assisting the brigades with hazard reduction activities and supporting vulnerable people living in bush fire prone land.

OTHER INFORMATION

Litigation arising from 2003 Australian Capital Territory bushfires

The Service is being sued by a number of parties for its involvement in the 2003 Australian Capital Territory bushfires. The plaintiffs argue that the Service was negligent in its management of fires that started in New South Wales.

The Australian Capital Territory Supreme Court is expected to consider:

- whether the Service owed a legal duty of care to individuals
- whether the Service is liable for action taken in the course of fighting fires.

The outcome of the proceedings could have financial implications for the New South Wales Government and for the way government agencies respond to bushfires and similar threats. The proceedings, which commenced in February 2010, are currently adjourned and are scheduled to resume in April 2011.

On 8 January 2003, lightning strikes caused four fires in the Australian Capital Territory and surrounding area. Eventually these fires combined to produce a firestorm that resulted in four deaths, many injuries, and a financial impact estimated at anywhere between \$600 million and \$1.0 billion. Approximately 160,000 hectares was burnt, representing about 2.3 per cent of the total land area of the Australian Capital Territory.

Royal Commission into the Victorian 'Black Saturday' bushfires

The New South Wales Government has released its response to the Victorian Bushfires Royal Commission. The Government supports almost all of the recommendations and has noted that New South Wales already has policies and procedures in place consistent with most of the recommendations.

The Victorian Government established the Victorian Bushfires Royal Commission to investigate the causes and responses to the Black Saturday bushfires. The Royal Commission published its final report in July 2010. The report contains 67 recommendations covering a wide range of issues.

The Victorian Government supports almost all of the recommendations and announced significant funding to deliver reforms to the way Victoria prepares for and responds to bushfires.

The Black Saturday bushfires occurred in February 2009 and resulted in the deaths of 173 people. Over 2,200 homes were destroyed and the Royal Commission estimates the financial impact at more than \$4.0 billion.

FINANCIAL INFORMATION

Abridged Statement of Comprehensive Income

Year ended 30 June	2010 \$'000	2009 \$'000
Local government firefighting and equipment costs	100,369	103,645
Employee related expenses	80,876	70,334
Natural disaster costs	85,668	34,142
Other grants and subsidies	17,333	15,362
Depreciation and Amortisation	4,469	4,556
Other expenses	27,365	19,195
TOTAL EXPENSES	316,080	247,234
Contributions from insurers and local government	170,168	198,911
Natural disaster relief	74,390	13,297
Other revenue	10,060	14,660
TOTAL REVENUE	254,618	226,868
NET COST OF SERVICES	61,462	20,366
Government contributions	46,375	40,821
(DEFICIT)/SURPLUS	(15,087)	20,455
OTHER COMPREHENSIVE INCOME		
Superannuation actuarial losses	2,566	8,305
TOTAL COMPREHENSIVE INCOME/(EXPENSE)	(17,653)	12,150

The Service's firefighting equipment is owned by local government councils. The Service reimburses firefighting equipment purchased by local government and provides other support to local government for bush firefighting.

The increase in disaster relief expenses and revenue is due to the high number of natural disaster events during 2009-10. Disaster relief expenditure is reimbursed by the Crown Entity.

Insurance company and local government contributions decreased due to contributions of \$14.8 million relating to 2009-10 being received before 30 June 2009 and recognised as revenue in that year.

Abridged Statement of Financial Position

At 30 June	2010 \$'000	2009 \$'000
Current assets	34,167	49,511
Non-current assets	16,043	14,982
TOTAL ASSETS	50,210	64,493
Current liabilities	26,697	25,459
Non-current liabilities	10,896	8,764
TOTAL LIABILITIES	37,593	34,223
NET ASSETS	12,617	30,270

Net assets at 30 June 2009 were unusually high mainly because of the additional \$14.8 million contributions recognised in that year. The Service's net assets are relatively low because most plant and equipment used by the Service in its operations is owned by local government.

Abridged Service Group Information

The Service's net cost of services on a service group basis is detailed below:

Year ended 30 June	Net Cost of Services			Net Assets	
	2010 Budget \$'000	2010 Actual \$'000	2009 Actual \$'000	2010 Actual \$'000	2009 Actual \$'000
Community Safety	21,212	4,992	12,805	(100)	634
Operations	172,123	179,805	(28,778)	3,891	5,934
Operational and Administrative Support	(157,926)	(135,431)	23,799	(22,055)	(23,751)
Emergency Management NSW	16,566	12,096	12,540	(152)	1,352
Not Attributable	--	--	--	31,033	46,101
Total all service groups	51,975	61,462	20,366	12,617	30,270

Actual net costs of services exceeded budget mainly because the budget assumed \$14.8 million of funding received and recognised in 2008-09 would be included in the 2009-10 result. As a result of this and other changes to existing funding arrangements, the 2008-09 and 2009-10 net cost of services are not comparable.

Highlights within the Government's 2009-10 Budget included the provision of 200 new tankers for units around the state. The Service's budget included \$31.3 million for new and refurbished tankers, of which \$28.8 million was expended in 2009-10. Budget highlights also included the provision of an additional \$14.1 million for bushfire mitigation works and boosting aerial firefighting abilities. Part of this additional amount was used to fund the SMSS.

SERVICE ACTIVITIES

The Service is the leading agency for coordinated bush firefighting and is responsible for firefighting in rural fire districts, including over 1,200 villages. The Service also assists other emergency services organisations in emergency situations such as transport accidents, flood and storm and search and rescue operations. The Service was established by the *Rural Fires Act 1997*.

For further information on the Service, refer to www.rfs.nsw.gov.au.

State Emergency Service

AUDIT OPINION

The audit of the Service's financial statements for the year ended 30 June 2010 resulted in an unqualified Independent Auditor's Report.

KEY ISSUES

Funding Arrangements

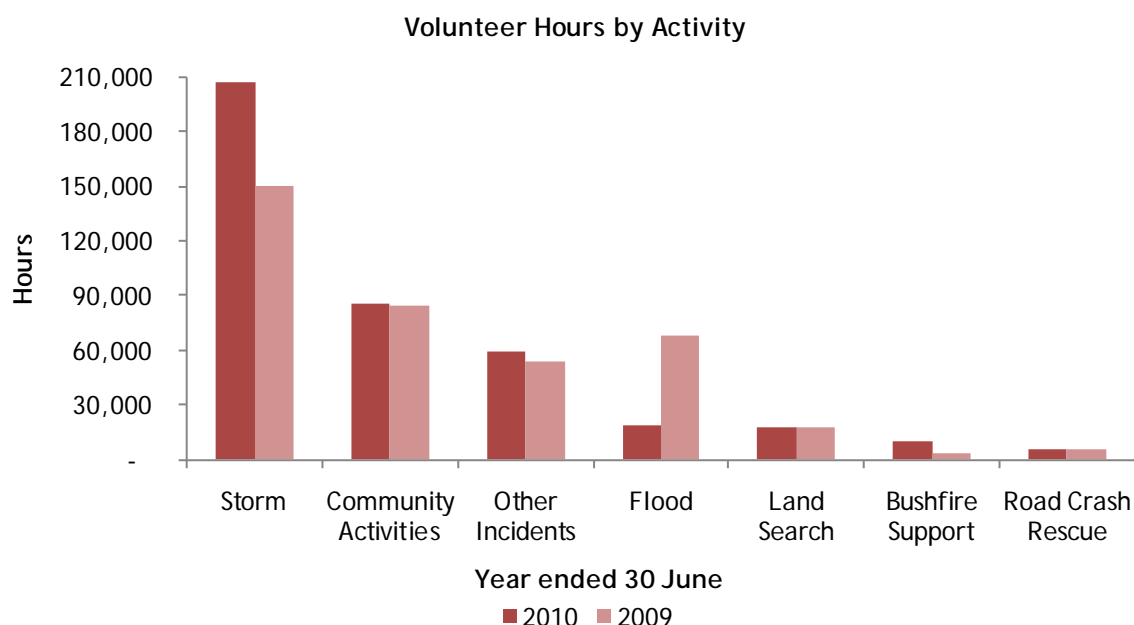
As reported in the Emergency Services Overview, the funding arrangements for the Service changed from 1 July 2009. The Service is now funded through contributions from insurance companies (73.7 per cent), Local government (11.7 per cent) and the State government (14.6 per cent). This brings the Service under the same funding structure as the New South Wales Fire Brigades and the NSW Rural Fire Service.

Operational Support

The Service is increasing its full time staff in 2010-11. An increase in the Service's annual budget of approximately \$5.0 million will be used to fund 32 new positions and the regrading of 5 existing positions. The Service advises the additional resources will improve support to volunteers, provide improved and more responsive operational capacity to protect and inform communities, and improve corporate management and accountability. As at 30 June 2010, the Service had 204 full time equivalent employees.

PERFORMANCE INFORMATION

The Service's volunteers contributed around 405,000 hours of operational and non-operational support during 2009-10 (385,000 hours in 2008-09). These hours are broken down as follows.



Source: State Emergency Service (unaudited).

FINANCIAL INFORMATION

Abridged Statement of Comprehensive Income

Year ended 30 June	2010 \$'000	2009 \$'000
Employee related expenses	21,057	19,801
Disaster relief expenses	20,983	10,291
Grants and Subsidies	9,310	7,896
Depreciation and amortisation	6,094	5,925
Other expenses	19,230	19,371
TOTAL EXPENSES	76,674	63,284
Contributions from insurers and local government	41,742	3,657
Disaster relief grants	15,983	10,291
Other revenue	3,995	5,246
TOTAL REVENUE	61,720	19,194
NET COST OF SERVICES	14,954	44,090
Government contributions	8,660	45,966
(DEFICIT)/SURPLUS	(6,294)	1,876
OTHER COMPREHENSIVE INCOME		
Reduction in asset revaluation reserve	--	(1,457)
TOTAL COMPREHENSIVE INCOME/(DEFICIT)	(6,294)	419

The increase in contributions from insurers and local government and decrease in government contributions reflect changes to the Service's funding arrangements from 1 July 2009.

The increase in disaster relief expenses and revenue is due to the high number of natural disaster events during 2009-10. The Service's 2009-10 base funding allowed \$5.0 million for disaster relief expenditure. Disaster relief expenditure above \$5.0 million is reimbursed by the Crown Entity.

Abridged Statement of Financial Position

At 30 June	2010 \$'000	2009 \$'000
Current assets	12,711	16,501
Non-current assets	15,276	17,136
TOTAL ASSETS	27,987	33,637
Current liabilities	5,154	4,517
Non-current liabilities	22	15
TOTAL LIABILITIES	5,176	4,532
NET ASSETS	22,811	29,105

Assets are mainly inventories and equipment used to respond to incidents. Equipment excludes the Service's operational fleet, which is owned by local government. The Service is currently exploring changes in the way its fleet is owned and managed.

Abridged Service Group Information

The Service's net cost of services on a service group basis is detailed below:

Year ended 30 June	Net Cost of Services			Net Assets	
	2010 Budget \$'000	2010 Actual \$'000	2009 Actual \$'000	2010 Actual \$'000	2009 Actual \$'000
Recruitment and Training	2,819	1,489	10,318	167	1,409
Operational Readiness	6,759	12,916	29,664	22,578	27,129
Community Education	1,127	549	4,108	66	567
Total all service groups	10,705	14,954	44,090	22,811	29,105

Actual net costs of services exceeded budget mainly because the budget assumed that \$3.7 million of funding that was received and recognised in 2008-09 would be included in the 2009-10 result. As a result of new funding arrangements, the 2008-09 and 2009-10 net cost of services are not comparable.

Highlights within the Government's 2009-10 Budget included the provision of 60 specialty State Emergency Service vehicles. The Service's budget included \$2.0 million for subsidies to local government to offset the cost of operational fleet, which was used to make approximately 60 grants in 2009-10.

SERVICE ACTIVITIES

Using volunteers, the Service manages and responds to emergencies resulting from flood, storm, tsunami and other incidents. Approximately 10,000 volunteers operating through 228 State Emergency Service units located throughout the State help with these activities.

The Service was established in accordance with *the State Emergency Service Act 1989*.

For further information on the Service, refer to www.ses.nsw.gov.au.

Minister for Police

NSW Police Force

Refer to Appendix 1 for:

New South Wales Crime Commission

Police Integrity Commission

NSW Police Force

AUDIT OPINION

The audit of the Force's financial statements for the year ended 30 June 2010 resulted in an unqualified Independent Auditor's Report.

KEY ISSUES

Partial and Permanent Disability Scheme

I recommend the Force continues monitoring its liquidity closely to ensure it has sufficient funds to meet the increasing costs of the scheme.

The Force should review the underlying causes for the increasing number of partial and permanent claims and urgently develop and implement strategies to address the unfavourable trend.

The Force's liability for the partial and permanent incapacity (PPI) disability scheme is based on an independent actuarial assessment. The liability has grown by \$102.8 million or 118 per cent since 2006-07. Over the same period the number of claims paid increased by 315 per cent to 282 claims in 2009-10. Of the total PPI claims paid in 2009-10, 72 per cent related to psychological claims and 93.0 per cent had a psychological component to the injury.

The increase in the number of claims is undesirable, not only from a financial perspective, but also from the impacts on the Force more generally.

	2010	2009	2008	2007
Death & Disability Liability (\$'000)	190,200	147,300	115,000	87,412
Total Partial and Permanent Incapacity claim payments (\$'000)	118,992	47,053	40,930	25,385
Number of Partial and Permanent Incapacity Claims paid	282	116	108	68
Average claim size (\$)	421,958	405,626	378,986	373,307

Source: Liability figures obtained from actuarial reports (audited)
Remaining information obtained from NSW Police Force (unaudited)

The Force advises that it introduced an Independent Medical Expert Panel (IMEP) in February 2010 to manage this unfavourable trend. The IMEP:

- conducts independent assessments of an officer's capacity to work (subject to Work Cover Guidelines)
- conducts independent assessments of diagnosis and treatment (subject to Work Cover Guidelines)
- assists in developing and endorsing return to work plans
- develops strategies for upgrading injured officers to some form of capacity to work.

The Force also advises it has developed strategies and implemented the following initiatives to prevent partial and permanent disability incidents from occurring and reduce the number of claims and their impact:

- improved procedures for injury prevention, injury management, return to work and worker's compensation top up payments
- a safety science training program specifically targeted at senior management to improve safety knowledge and create greater awareness of safety responsibilities
- making available general counselling to officers and their families
- a 'WellCheck' program which involves one to one sessions with a psychologist.

Although the Force is actively attempting to reduce the number of claims, it believes structural change to the Scheme is required.

In 2008, I conducted a performance audit on managing injured police. The Force advises that it has implemented some of these recommendations, while others are ongoing. A full copy of this report can be found at:

www.audit.nsw.gov.au/publications/reports/performance/performance_reports.htm.

Property Management

I recommend the Force allocate appropriate resources to implement the outstanding internal audit recommendations as soon as possible to minimise the potential for fraud/misappropriation of funds and to maximise the effectiveness of its maintenance spend.

The Force should also ensure the shortcomings of the existing contract are not repeated when it goes to the marketplace for a new contract in 2011.

Management of the Force's property was outsourced to United Group Services Pty Limited (UGS) during 2006-07, as a result of a Government directive. The State Property Authority (SPA) acts as the contract administrator, responsible for compliance and delivery of services by UGS. The duties of SPA include formally directing UGS, certifying works performed and recommending payment for services performed. The Force has no direct authority to audit or inspect UGS transactions or certify/reject the transactions entered into by UGS.

During the year, effective control mechanisms were not in place to ensure all work performed by UGS was completed to an acceptable level of quality, or that costs billed were appropriate. SPA conducts a desk top review of UGS claims for work performed before certifying them for payment. According to the Force's internal auditors, SPA has no funds allocated for physical site visits to verify work performed by UGS. In my view, SPA cannot fulfil this requirement satisfactorily without visiting the sites. An internal audit review completed in 2009-10 (dated April 2010) confirmed existing controls and processes could be improved. The review also found:

- the strategic direction in property maintenance was lacking
- there was a focus on reactionary maintenance
- key performance indicators, as set out in the contract, are not measured appropriately.

The Force advises it has commenced implementing the 49 internal audit recommendations. At September 2010, it had fully implemented 22 recommendations, with the remaining recommendations expected to be implemented by 31 December 2010.

Allocation of Police Officers

There is a shortfall between the actual full time equivalent number of police officers and authorised positions in all regions. At 30 June 2010, the Force had 11,848 full time equivalent (FTE) police officers compared with 12,337 authorised positions. Of the 11,848 FTE officers, 1,833 were on restricted duties or absent, which means the shortfall is greater. A restricted officer is still available for operational work however their work tasks will be restricted to meet their individual circumstances.

The Force advises that it monitors the number of available police officers on a weekly basis and builds this information into its assessment of the number of officers it should recruit.

30 June 2010 Region*	Authorised Full Time Equivalent (FTE)	Actual Full Time Equivalent (FTE)	Difference between Authorised and actual FTE	Total on Restricted Duties or Absent
Central Metropolitan	2,675	2,539	(136)	357
North West Metropolitan	2,369	2,255	(114)	343
Northern	2,168	2,150	(18)	401
South West Metropolitan	2,339	2,170	(169)	293
Southern	1,607	1,581	(26)	255
Western	1,179	1,153	(26)	184
Total	12,337	11,848	(489)	1,833

* Includes police officers attached to Regions and Local Area Command and excludes officers who are part of Specialist Operations and Other Non Region Commands.

Source: NSW Police Force (unaudited)

PERFORMANCE INFORMATION

The following statistics on rates of crime and crime investigations have been provided by the Australian Bureau of Statistics (the Bureau) and are unaudited.

The Bureau acknowledges that not all crimes are reported to or recorded by the police in the various jurisdictions and this will impact the comparability of recorded crime levels between states. For example, New South Wales may record some incidents as crimes that other jurisdictions may not.

Rates of Crime

The following table compares the trend for crime rates against people in New South Wales to the national totals.

Year ended 31 December	Trend	%* inc/(dec) since 2005	2009	2008	2007	2006	2005
Crime Numbers							
NSW							
Murder	~	--	86	78	94	102	86
Attempted murder	↓	(18.1)	50	65	60	71	61
Manslaughter	↑	125.0	9	9	9	5	4
Assault	↓	(6.5)	75,928	79,847	84,850	82,771	81,168
Sexual Assault	↑	5.7	7,210	7,140	6,787	6,667	6,824
Kidnapping/abduction*	↓	(17.1)	384	539	449	451	463
Robbery	↓	(29.2)	6,768	8,089	9,346	9,242	9,565
Unlawful entry with intent	↓	(31.7)	70,693	80,433	84,761	87,539	103,449
Motor vehicle theft	↓	(23.0)	22,400	25,654	26,481	27,959	29,097
Other theft	↓	(8.3)	144,931	144,458	151,374	157,360	157,987
National							
Murder	↑	1.5	263	260	253	281	259
Attempted murder	↓	(12.5)	237	231	245	244	271
Manslaughter	↓	(28.6)	30	30	29	40	42
Assault**							
Sexual Assault	↑	0.6	18,807	19,992	19,954	19,555	18,695
Kidnapping/abduction***	↓	(22.6)	564	782	730	726	729
Robbery	↓	(11.3)	15,238	16,508	17,988	17,375	17,176
Unlawful entry with intent	↓	(21.0)	222,664	241,690	248,423	262,005	281,994
Motor vehicle theft	↓	(25.8)	59,649	68,270	70,650	75,377	80,365
Other theft	↓	(7.6)	478,807	496,697	492,222	518,734	518,335

* Percentage change between 2004-05 and 2008-09.

** Data on assaults not available for national.

*** Kidnapping/abduction statistics for NSW include 'deprivation of liberty' offences, which are not included for other jurisdictions. Management also advises that NSW encourages the reporting of all incidents, even if no investigation takes place. This information is used for intelligence purposes.

Key: ↑ Trending up, ↓ Trending down, ~ No Trend

Source: Australian Bureau of Statistics (unaudited)

Generally, the number of crimes against people in New South Wales was stable or has fallen when compared to previous years. The only categories to increase were murder, sexual assault and other theft. The Force advises some of the reasons for crime stabilising or falling include intelligence based policing strategies, identifying and targeting repeat and recidivist offenders as a way of reducing crime in local areas, and proactive and targeted local, regional and state based operations.

The New South Wales trends in all categories except attempted murder, sexual assault and other theft are consistent with the national trends. For sexual assault crimes, this is the second consecutive year sexual assaults in New South Wales have increased. The Force advises a change in the culture of proactive reporting, coupled with legislative requirements, has resulted in an increase in sexual assault reporting. Nationally sexual assaults have decreased by 5.8 per cent to 18,807 crimes.

Crime Investigations

In 2009-10, the Force spent 28.7 per cent (27.8 per cent) of its net cost of services on criminal investigations. Police effectiveness in this area is measured by the proportion of investigations finalised within 30 days of the offence becoming known. Analysis of the Force's performance in this area is illustrated in the following table.

Crime	% of investigations finalised in 30 days				% of investigations finalised in 30 days involving proceedings against offenders			
	NSW 2009	National Average 2009	NSW Ranking* 2009	NSW Ranking* 2008	NSW 2009	National Average 2009	NSW Ranking* 2009	NSW Ranking* 2008
Homicide	60.0	76.8	6/6	5/5	**	94.5	**	2/3
Robbery	22.8	36.2	7/8	7/8	82.6	82.9	5/8	8/8
Unlawful entry with intent	6.4	12.1	7/8	7/8	66.7	83.8	7/8	8/8
Motor vehicle theft	9.4	16.8	7/8	7/8	44.7	77.7	8/8	8/8
Other theft	11.8	17.9	7/8	7/8	73.9	79.5	7/8	7/8

* Information not available for all States/Territories for all categories. The rankings range from one to eight (highest to lowest)

** Information not available for publication in relation to homicide cases where there were proceedings against offenders
Source: Australian Bureau of Statistics (unaudited)

Overall clearance rates in New South Wales remain well below national averages for all categories. The Force advises the rankings are impacted by New South Wales being more likely to record incidents, even when there is no evidence available for investigation. It advises a project undertaken in cooperation with the Bureau concluded a lack of recording standards was the primary cause for differences in apparent crime rates.

The Force also advises this benchmark does not factor delays experienced in sourcing forensic examination results, which are generally not known until well after the 30 day benchmark.

Crime Rejection

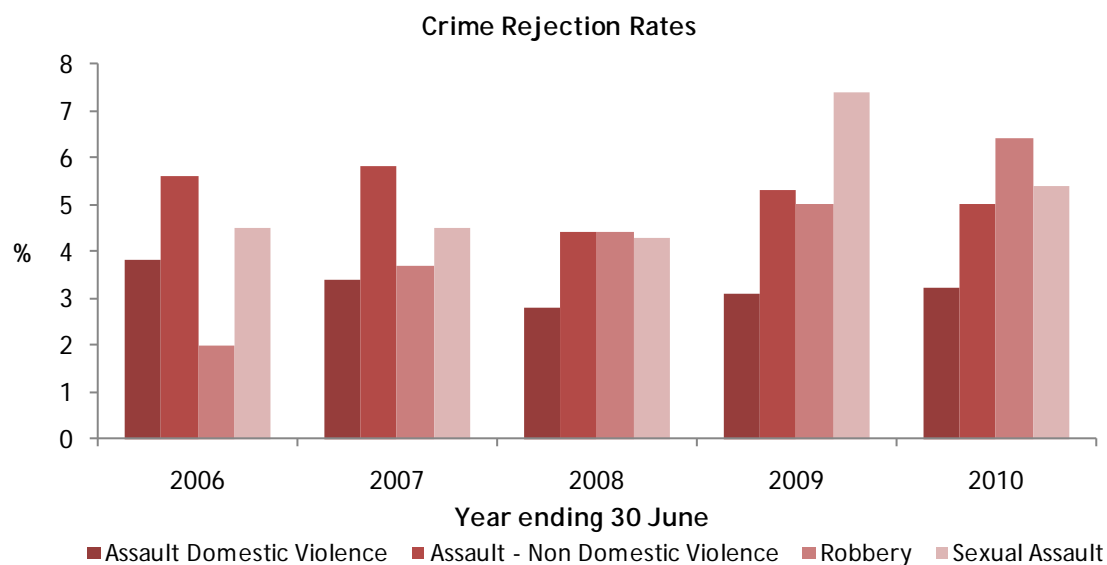
The Force classifies reported crimes as either accepted or rejected. A crime may only be rejected when there is evidence it did not occur. The Force advises its local area commands actively monitor rejection rates for most categories of crime. In April 2010 the Force's Performance Improvement & Planning Division also commenced quarterly reviews of rejection rates across the local area commands.

The table below shows the crime rejection rates greater than three per cent. Apart from robbery crimes, rejection rates have either remained static or fallen in 2009-10.

Crime Categories	2010			2009		
	Crimes Rejected	Total Crimes Reported	Percentage Rejected (%)	Crimes Rejected	Total Crimes Reported	Percentage Rejected (%)
Assault-Domestic Violence	856	26,424	3.2	825	26,573	3.1
Assault-Non Domestic Violence	2,172	43,118	5.0	2,355	44,640	5.3
Robbery	398	6,197	6.4	325	6,481	5.0
Sexual Assault	255	4,739	5.4	344	4,624	7.4

Source: NSW Police Force (unaudited)

The following graph shows the trend of rejection rates for the crime categories of assault (domestic and non-domestic), robbery and sexual assault over the last five years.



The Force advises the continued increase in rejection rates from robbery crimes is due to a change in their recording standard. Previously the Force would have classified some robbery crimes as doubtful. This category no longer exists. Rejection rates for assault crimes in 2009-10 are lower than the rates recorded in 2005-06.

OTHER INFORMATION

Recoupment of Workers Compensation Claims

I recommend the Force reviews processing of its workers compensation claims to minimise delays in recouping claims from the insurer.

The Force continues to experience delays in settling workers compensation claims with its insurer. At 30 June 2010, the Force was owed \$4.3 million (\$4.0 million) for claims lodged before 31 December 2009. The Force advises the main reason for delays is data matching issues. I also understand, from a recent internal audit review, that missing documents and the need for additional resources to clear the backlog of rejected claims have also contributed to the delays.

A project to automate the wage recoup process and establish an online wage recoup system was completed during 2008. The new process was expected to eliminate a considerable amount of data integrity errors and issues with missing documents. Co-ordination of the workers compensation functions was also allocated to a central area. It appears the intended benefits from the improved processing have not materialised.

Human Resources

This year I reviewed the following areas relating to human resources:

- employee age profile to identify the number of employees nearing retirement age and actions taken to address any risks arising
- management of annual leave balances in excess of threshold policies
- management of excessive flex leave balances
- extent of overtime
- extent of contract staff.

Issues identified from my review will be reported in a management letter to the Force. A summary of the results of my review follows.

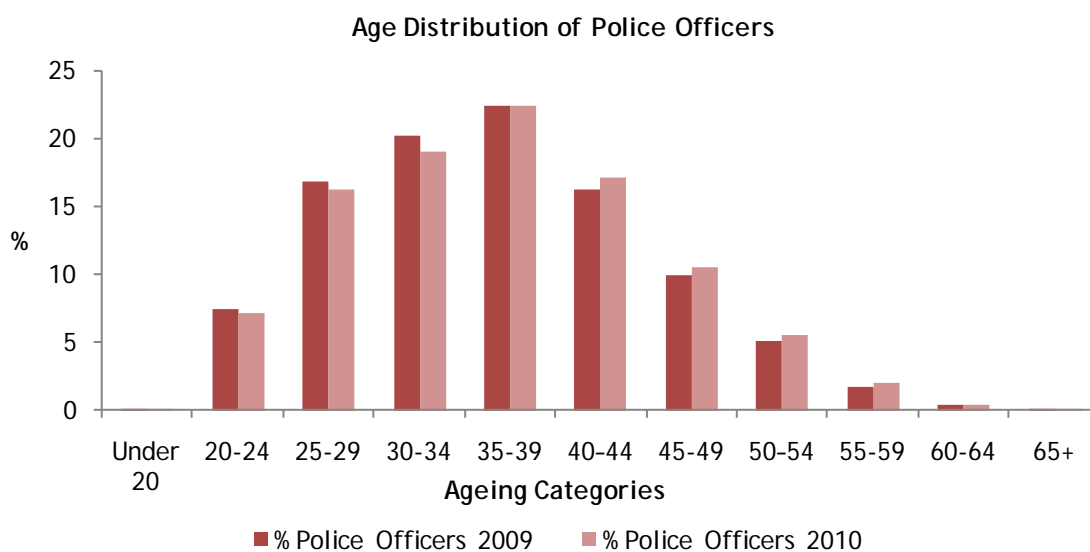
Workforce Ageing

The Force may face challenges from the potential loss of a large number of retiring police officers. The table below shows 7.8 per cent of police officers are 50 years and over. Many of the officers aged 50 and over are in senior positions such as sergeant, inspector, superintendent or assistant commissioner.

At 30 June Age Group	2010		2009	
	No. of Police Officers	%	No. of Police Officers	%
Under 20	2	0.0	13	0.1
20 - 49	14,087	92.2	14,283	92.8
50 - 54	845	5.5	782	5.1
55 - 59	297	2.0	262	1.7
60 - 64	50	0.3	47	0.3
65+	6	0.0	6	0.0
Total	15,287	100	15,393	100

Source: NSW Police Force (unaudited)

The graph below demonstrates the age structure of police officers.



Ageing - Unsworn Officers

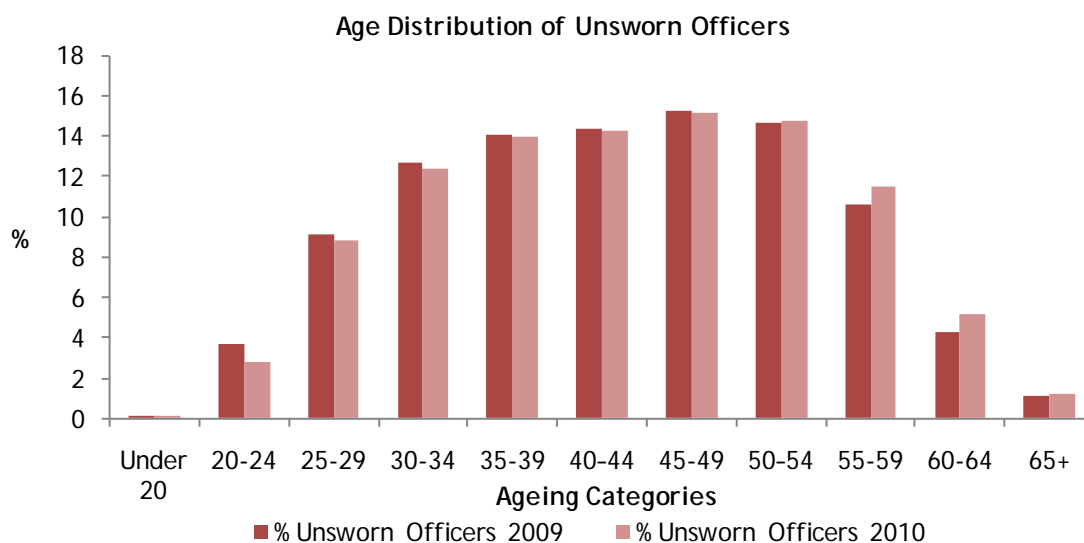
The Force's statistics below show that for unsworn officers:

- 17.8 per cent are aged 55 years and over
- 32.5 per cent are aged 50 years and over.

At 30 June Age Group	2010		2009	
	No. of Unsworn Officers	%	No. of Unsworn Officers	%
Under 20	6	0.2	6	0.2
20 - 49	2,470	67.3	2,598	69.1
50 - 54	539	14.7	551	14.7
55 - 59	421	11.5	400	10.6
60 - 64	188	5.1	161	4.3
65+	44	1.2	42	1.1
Total	3,668	100.0	3,758	100.0

Source: NSW Police Force (unaudited)

Reasonable numbers of unsworn officers are likely to retire within the next 10 to 15 years, which may result in a net loss of knowledge and skills. The graph below demonstrates the age structure of unsworn officers.



Source: NSW Police Force (unaudited)

To ensure the Force continues to have sufficient staff numbers appropriately distributed across the age categories in the future, it will need to actively monitor its workforce age profile and ensure strategies are in place to develop, attract and retain staff whose skills are aligned with the strategic direction of the Force.

Annual Leave

The Force should continue its efforts in managing excessive leave balances and continuously reassess the effectiveness of its policies.

Managing excessive annual leave balances remains a challenge for the Force. While the Force is actively managing this issue, there is still a high number of officers who have excessive leave balances at 30 June 2010, as shown in the table below. There were 4,149 sworn officers who had accrued more than 342 hours of annual leave and 484 unsworn officers who had accrued more than 280 hours of annual leave. These numbers show a marginal, but improving trend.

	2009-10	2008-09	2007-08
Sworn Officers with accumulated leave >342 hrs	4,149	4,861	4,874
Unsworn Officers with accumulated leave >280 hrs	484	576	645
Total	4,633	5,437	5,519

Excess leave balances can adversely affect an organisation. The associated financial liability generally increases over time as salaries increase. This can impact an organisation's cash flows and may also adversely affect staff through possible workplace health and safety issues.

Flex Time Balances

I recommend the Force develop mechanisms to centrally review flex time to help ensure excessive flex time is not being accrued and forfeited by unsworn officers.

Only unsworn officers are entitled to flex time. The Force's system records time worked by unsworn officers, however, it does not retain information on forfeited time. Without a central record of forfeited hours, management may not be aware of flex hours accrued and forfeited by unsworn officers.

The Force advises the flex time arrangements restrict unsworn officers from accumulating more than 42 hours credit from one twelve week cycle to the next. Unsworn officers are also encouraged to take their flex time regularly and are not expected to work excessive hours.

Overtime

Total overtime paid to employees during the year was \$35.3 million (\$39.7 million). This represents 3.3 per cent (3.9 per cent) of the Force's salaries and wages for the year. Slightly more than 94 per cent (93.6 per cent) of police officers were paid less than 10 per cent of their base salary as overtime.

Employment of Contract Employees

I recommend the Force create and maintain a single record of all contractors engaged by it.

The Force has implemented a number of policies, practices and procedures to manage the use of contractors including:

- its Expenditure Review Committee must approve the engagement and renewal of contractors
- its human resources division monitors continuation of contractors
- business units complete performance assessments of contractors.

However, the Force does not maintain a central register of contractors it has engaged during the year. This increases the risk of non-compliance with taxation and other employment laws and regulations. A centralised register also assists the Force in assessing its overall reliance on contractors and the length of time each contractor has been engaged. As a result the Force was unable to provide information on the period of service for each contractor at 30 June 2010. Retention of contract employees for extended periods may result in additional costs to the Force.

Court cases and costs against the Force

Contingent liabilities from legal claims lodged against the Force totalled \$75.0 million at 30 June 2010 (\$74.6 million). If a claimant is successful, the settlement is met by the Force's insurer, The Treasury Managed Fund.

FINANCIAL INFORMATION

Abridged Statement of Comprehensive Income

Year ended 30 June	2010 \$'000	2009 \$'000
Employee related	2,156,851	2,015,488
Grants and subsidies	3,795	3,689
Other expenses	547,116	524,894
OPERATING EXPENSES	2,707,762	2,544,071
OPERATING REVENUE	80,188	96,926
Loss on disposal of non-current assets	9,976	5,438
NET COST OF SERVICES	2,637,550	2,452,583
Government contributions	2,561,839	2,388,208
DEFICIT	(75,711)	(64,375)
OTHER COMPREHENSIVE INCOME		
Net increase in revaluation reserve	51,466	80,789
TOTAL OTHER COMPREHENSIVE INCOME	51,466	80,789
TOTAL COMPREHENSIVE INCOME/(EXPENSE)	(24,245)	16,414

The increase in employee related expenses was largely due to a \$42.9 million increase in the death and disability scheme liability. Other factors contributing to the increase were award increases, higher contributions to superannuation schemes, increased workers compensation insurance costs and associated taxes.

The decrease in operating revenue was the direct result of a reduction of grant funding. In 2008-09, the Force received \$6.7 million for the Asia-Pacific Economic Cooperation (APEC) meetings and \$10.9 million for World Youth Day, which culminated in September 2008 and July 2008 respectively. There were no such events and associated funding in 2009-10.

Government contributions rose largely due an increase in the recurrent appropriation to meet the operational needs of the Force.

Abridged Statement of Financial Position

At 30 June	2010 \$'000	2009 \$'000
Current assets	60,922	68,456
Non-current assets	1,604,682	1,534,482
TOTAL ASSETS	1,665,604	1,602,938
Current liabilities	539,760	476,095
Non-current liabilities	295,165	272,539
TOTAL LIABILITIES	834,925	748,634
NET ASSETS	830,679	854,304

The increase in total liabilities reflects a higher level of provisions required for employee entitlements and associated costs, plus the rising liability for the death and disability self-insurance scheme.

Abridged Service Group Information

The Force's net cost of services on a service group basis is detailed below:

Year ended 30 June	Net Cost of Services			Net Assets	
	2010 Budget \$'000	2010 Actual \$'000	2009 Actual \$'000	2010 Actual \$'000	2009 Actual \$'000
Community Support	1,369,471	1,390,782	1,318,689	481,040	449,687
Criminal Investigation	634,276	756,328	681,672	236,757	231,437
Traffic and Commuter Services	211,427	301,292	285,796	83,285	101,303
Judicial Support	187,398	189,148	166,426	37,951	56,503
Not Attributable	--	--	--	(8,354)	15,374
Total all service groups	2,402,572	2,637,550	2,452,583	830,679	854,304

The primary reasons for actual net cost of services exceeding budget relate to the unexpected increases in the death and disability self-insurance liability and employee related expenses and entitlements.

ENTITY ACTIVITIES

The primary objective of the NSW Police Force is to work with the community to establish a safer environment by reducing violence, crime and fear.

In terms of the *Police Act 1990*, the Commissioner is given responsibility for the effective, efficient and economical management of the NSW Police Force. In exercising these functions, the Commissioner is subject to the direction of the Minister for Police.

For further information on the NSW Police Force, refer to www.police.nsw.gov.au.

Premier

Department of Premier and Cabinet
Election Funding Authority of New South Wales
Events New South Wales Pty Limited
Independent Commission Against Corruption
New South Wales Electoral Commission
Ombudsman's Office

Refer to Appendix 1 for:

Independent Pricing and Regulatory Tribunal
Infrastructure Implementation Corporation
Natural Resources Commission
Sesquicentenary of Responsible Government Trust Fund

Department of Premier and Cabinet

AUDIT OPINION

The audit of the Department's financial statements for the year ended 30 June 2010 resulted in an unqualified Independent Auditor's Report.

OTHER INFORMATION

Aboriginal Trust Fund Repayment Scheme

The Department received \$6.8 million as part of the budget allocation (\$9.0 million in 2008-09) towards the Aboriginal Trust Fund Repayment Scheme and paid \$945,227 (\$428,403) to claimants.

At 30 June 2010, there were 8,931 (8,595) potential claimants registered with the Scheme. Of these claims, 1,170 (1,160) are direct claims and 7,761 (7,435) are from people who wish to make a descendant claim. Interim assessments had been issued to 1,358 (561) claimants for their response and 1,154 (471) claims had been finalised.

Prior to 1969, successive New South Wales Governments deducted money from some Indigenous people's pensions, family endowment payments, apprentice wages, inheritances and lump sum compensation payments. This money was paid into a Trust Fund. In December 2004, the New South Wales Government announced it would establish an Aboriginal Trust Fund Repayment Scheme to repay the money.

e-Recruitment Project

The Department is currently managing the e-Recruitment project, established in July 2008, to implement a whole-of-government, technology based system to cover the full recruitment process of identifying vacant positions, through to the appointment of successful applicants.

Implementation of the e-Recruitment project is to be effected over seven key phases involving:

- a website (www.jobs.nsw.gov.au) development to provide a central point to advertise jobs with the New South Wales Government and accept online applications. The site has been online since 12 October 2009
- four pilot program agencies. Since 30 October 2009, these agencies have advertised jobs and are using the system to manage all aspects of the recruitment process, from creating the job through to appointing the successful candidate
- the rolling implementation of the end to end e-Recruitment system to all New South Wales agencies with straightforward recruitment requirements over four phases which:
 - Phase three 'went live' on 16 March 2010 (33 agencies)
 - Phase four 'went live' on 17 June 2010 (13 agencies)
 - Phase five 'went live' on 14 September 2010 (11 agencies)
 - Phase six 'went live' on 3 November 2010 (21 agencies)
- multi-phased deployment for agencies whose size and complexity of recruitment practices requires deployment over one or more phases. All of these are due to be complete by 30 June 2011.

The total budget for the project is \$29.8 million. Total expenditure to date to 30 June 2010 was \$8.4 million (\$2.7 million).

Human Resources

This year I reviewed the following areas relating to human resources:

- management of annual leave balances in excess of threshold policies
- employee age profile to identify the number of employees nearing retirement age and actions taken to address any risks arising
- management of excessive flex leave balances
- extent of use of contract employees.

Issues identified from my review will be reported in a management letter to the Department. A summary of the results of my review follows.

Annual Leave Balances

The Department has actively managed employees with excessive annual leave balances in recent years. The number of employees with annual leave balances in excess of 40 days has declined from 145 employees at 30 June 2008 to 105 employees (11.6 per cent of total staff) at 30 June 2010.

Workforce Ageing

The Department has 26.9 per cent of employees aged 50 years or over trending down from 30.6 per cent at 30 June 2009. Compared to a number of other entities in the public sector the Department does not appear to be facing significant challenges of an ageing workforce.

At 30 June Age Group*	2010		2009	
	No. of staff	%	No. of staff	%
20 - 29	136	15.1	124	17.9
30 - 39	294	32.6	200	28.9
40 - 49	230	25.5	156	22.5
50 - 59	174	19.3	156	22.5
60 - 64	58	6.4	44	6.4
65+	11	1.2	12	1.7
Total	903	100.0	692	100.0

Source: DPC Payroll System (unaudited)

*This excludes staff considered as 'Special Temporary Employee' and Board Members.



Flex Leave

The Department's employees had accumulated 3,943 days (2,224 days) of flex leave at 30 June 2010. The ten highest flex leave balances ranged from 93 days to 45 days (68 days to 30 days in 2009).

Up to 30 June 2010 flex time was not forfeited if unused. The Department advised that it has addressed flex time issues by negotiating a new agreement in August 2010. The emphasis of the new agreement is that flex time will be effectively managed by employees and managers. At the end of each financial year, only 3 banked days can be carried forward – any others are forfeited.

The new agreement now has links between the taking of flex leave and/or banked days and recreational leave balances. For example, an officer with over 40 days recreation leave cannot take flex leave and/or banked days until the recreation leave balance has been reduced to below 40 days.

Use of Contract Staff

The Department paid \$5.3 million (\$4.3 million) to a total of 78 (61) contractors in 2009-10 with some contractors being employed for longer than one year. Retention of contract employees for extended periods may result in additional costs to the Department.

The list below provides a breakdown of the 10 longest serving contractors.

Ranking	Position	Commencement Date
1	IT Manager/Specialist	Mar-06*
2	IT Specialist	Apr-06*
3	IT Specialist	Aug-06
4	IT Specialist	Apr-07
5	Project Manager	May-07
6	Executive Assistant	Feb-08
7	IT Specialist	Mar-08
8	IT Specialist	Mar-08
9	Facility Manager	Mar-08
10	Project Officer	Jun-08

Source: DPC (unaudited).

* The Department advised that these contractors may have been engaged prior to the earliest available payment records.

The list below provides a breakdown of the 10 highest paid contractors during 2009-10.

Ranking	Position	2009-10 \$
1	Project Manager	299,953
2	Project Manager	197,250
3	IT Specialist	158,743
4	Senior Business Analyst	154,586
5	Senior Business Analyst	143,020
6	Technical Writer	129,656
7	IT Specialist	128,616
8	Planning Contractor	126,280
9	IT Specialist	122,704
10	IT Specialist	118,741

Source: DPC (unaudited).

The Department advised it uses contractors where it does not have sufficient in-house expertise and where it is appropriate and cost effective to do so.

Control Issues

We identified minor opportunities for improvement to accounting and internal control procedures and have reported them to management.

FINANCIAL INFORMATION

Abridged Statement of Comprehensive Income

Year ended 30 June	2010 \$'000	2009 \$'000
Employee related	119,463	102,469
Grant and subsidies	115,071	17,610
Other expenses	110,471	86,202
OPERATING EXPENSES	345,005	206,281
OPERATING REVENUE	17,528	9,284
Other losses	(194)	--
NET COST OF SERVICES	327,671	196,997
Government contributions	330,719	192,728
SURPLUS/(DEFICIT)	3,048	(4,269)
OTHER COMPREHENSIVE INCOME	--	--
TOTAL COMPREHENSIVE INCOME/(EXPENSE)	3,048	(4,269)

The increase in employee related expenses was due mainly to the inclusion of the Division of Local Government (DLG) and Ministry for Police employees, which were separate entities in 2009.

Grants and subsidies expense includes \$76.6 million in Pensioner Rebate Scheme payments undertaken by DLG.

The increase in other expenses was mainly due to: inclusion of \$7.5 million of DLG expenses; government expenditures associated with the Forbes Global CEO conference; and significant contractor expenditure in the National Building and Job Plan, Community Engagement and Events divisions of the Department.

The increase in operating revenue was largely due to \$6.2 million in Companion Animal registration fees received by DLG.

Government contributions increased primarily due to the inclusion of contributions of \$86.6 million to DLG and increased funding associated with the Community Building Partnerships program.

Abridged Statement of Financial Position

At 30 June	2010 \$'000	2009 \$'000
Current assets	44,061	26,517
Non-current assets	12,947	12,460
TOTAL ASSETS	57,008	38,977
Current liabilities	26,910	20,627
Non-current liabilities	5,208	331
TOTAL LIABILITIES	32,118	20,938
NET ASSETS	24,890	18,039

Current assets increased mainly due to the inclusion of DLG's cash balance of \$7.1 million.

The rise in current liabilities was due primarily to the inclusion of DLG and Ministry of Police employee benefits liabilities.

The increase in the make good provision of the Department's occupancy leases of \$4.1 million was the major reason for the increase in non-current liabilities.

Abridged Service Group Information

The Department's net cost of services on a service group basis is detailed below:

Year ended 30 June	Net Cost of Services			Net Assets	
	2010 Budget** \$'000	2010 Actual \$'000	2009 Actual \$'000	2010 Actual \$'000	2009 Actual \$'000
State Plan Leadership and Support	6,028	3,631	3,686	(404)	(329)
Economic and Regional Coordination	79,999	41,792	15,932	(2,823)	(1,436)
Services and Capabilities Improvement	33,618	27,557	16,431	(4,169)	(1,018)
Policy Support	52,893	36,498	26,883	846	2,030
Administrative Support for Government	110,773	129,486	134,065	(2,872)	(3,049)
Capacity Building, Oversight and Provision of Advice for Local Government***	10,215	9,142	--	(370)	--
Pensioner Rebate Scheme***	76,000	76,619	--	--	--
Companion Animals Program***	623	(350)	--	(489)	--
Advice and Ministerial Support***	4,763	3,296	--	(470)	--
Portfolio Coordination***	2,798	--	--	--	--
Not Attributable*	--	--	--	35,641	21,841
Total all service groups***	377,710	327,671	196,997	24,890	18,039

* Represents items that could not be reliably allocated to a 'service group'.

** For the 2009-10 budget papers - includes transfer payment of \$35.0 million paid to Events NSW Pty Ltd. The actuals do not include the transfer payment.

*** Due to the Administrative Change Order, the following service groups were transferred to the Department of Premier and Cabinet. Consequently, the total budget for service groups does not agree to the 2009/10 Budget Estimates.

The \$38.2 million budget to actual variation in Economic and Regional Coordination is mainly due to under expenditure in the Community Building Partnership program. This under expenditure was carried forward to 2010-11 and the program has now been transferred to Communities NSW.

DEPARTMENT ACTIVITIES

The Department of Premier and Cabinet's role is to:

- provide support to the Premier and Cabinet, Ministers and agencies to integrate and co-ordinate policy across the sector and ensure efficient machinery of government
- co-ordinate the New South Wales State Plan as well as a role as lead agency and partner agency
- provide improvement in workforce capability including developing workforce planning strategies, increasing human resource capacity and supporting agencies on employee relations aspects of recruitment and organisation change
- provide leadership to deliver state infrastructure improvements and to maintain business investment in the state
- review and reform public sector performance including customer service
- co-ordinate and plan significant state events to ensure quality, safety and benefit for the community.

For further information on the Department, refer to www.dpc.nsw.gov.au.

Election Funding Authority of New South Wales

AUDIT OPINION

The audit of the Authority's financial statements for the year ended 30 June 2010 resulted in an unqualified Independent Auditor's Report.

FINANCIAL INFORMATION

Year ended 30 June	2010 \$'000	2009 \$'000
Election related expenses	839	392
Political education expenses	1,807	1,811
TOTAL EXPENSES	2,646	2,203
Government contributions	2,646	2,203
TOTAL REVENUE	2,646	2,203
SURPLUS	--	--
TOTAL OTHER COMPREHENSIVE INCOME	--	--
TOTAL COMPREHENSIVE INCOME	--	--
NET ASSETS	--	--

The Authority has no physical assets or employees. The New South Wales Electoral Commission administers its transactions.

Payments to political parties for political education during the year ended 30 June were:

Political Party	2010 \$'000	2009 \$'000
Australian Labor Party (NSW Branch)	762	762
Liberal Party of Australia NSW Division	584	584
National Party of Australia - NSW	218	218
The Greens	194	194
Christian Democratic Party	49	53
Total	1,807	1,811

AUTHORITY ACTIVITIES

The Authority registers groups and candidates for elections and meets claims for the public funding of election campaigns. It also:

- receives contribution and expenditure declarations from parties, groups, candidates and third parties for State and Local government elections
- distributes annual political education payments to eligible political parties based on the number of votes in prior election. The purpose of political education includes the posting of written materials and information.

For further information on the Election Funding Authority of New South Wales, refer to www.efa.nsw.gov.au.

Events New South Wales Pty Limited

AUDIT OPINION

The audit of the Company's financial statements for the year ended 30 June 2010 resulted in an unqualified Independent Auditor's Report.

OTHER INFORMATION

V8 Supercar Races at Sydney Olympic Park

During the year I conducted a Performance Audit of the Government's investment in the V8 supercar races at Sydney Olympic Park.

I recommended a series of measures to help Events New South Wales and other major event agencies adopt a more coherent strategy for their approach and assessment of major events including:

- Events New South Wales providing expert advice for assessing and negotiating major event proposals
- agencies agreeing a consistent method for determining the impacts of major events
- more consistent, complete and accurate costing of major events by agencies
- agencies expanding their reporting on the performance of major events.

Events New South Wales agreed to the recommendations.

For further information regarding the report, refer to
www.audit.nsw.gov.au/publications/reports/performance/performance_reports.htm.

FINANCIAL INFORMATION

Abridged Statement of Comprehensive Income

Year ended 30 June	2010 \$'000	2009 \$'000
Government contributions	35,000	31,000
Other Revenue	1,246	646
OPERATING REVENUE	36,246	31,646
Employee Related	4,511	3,505
Other Expenses	32,289	33,490
OPERATING EXPENSES	36,800	36,995
DEFICIT	(554)	(5,349)
OTHER COMPREHENSIVE INCOME		
Superannuation actuarial losses	(92)	(480)
TOTAL COMPREHENSIVE EXPENSE	(646)	(5,829)

Employee related expenses rose largely due to the full year impact of staff engaged part way through 2009 as well as an increase in staff numbers throughout 2010 to complete the company's recruitment program.

The reduction in the deficit was due predominantly to utilising the carry forward \$5.9 million savings from the first year of operations.

Abridged Statement of Financial Position

At 30 June	2010 \$'000	2009 \$'000
Current assets	2,640	5,899
Non-current assets	975	884
TOTAL ASSETS	3,615	6,783
Current liabilities	2,288	4,884
Non-current liabilities	691	617
TOTAL LIABILITIES	2,979	5,501
NET ASSETS	636	1,282

The decline in current assets was in cash and cash equivalents of \$3.5 million and the fall in current liabilities of \$2.7 million was due mainly because this year more creditors were paid before year-end.

The company was involved with a variety of different events during the year including the:

- Vivid Festival
- Crave Festival
- Repco Rally World Championships
- Australian Open Golf-Men
- Triathlon World Championships
- Sydney Autumn Carnival
- Sydney Film Festival
- Tamworth Music Festival
- Sydney Festival First Night
- Screen Producers Association of Australia Conference.

COMPANY ACTIVITIES

The objectives of Events New South Wales are to:

- identify, attract and nurture events which will provide significant economic and/or community benefits to Sydney and New South Wales - now and in the long term
- promote a New South Wales Master Events Calendar cultural, sporting, lifestyle, entertainment, regional and business events which bring year-round benefits
- leverage off these events to maximise the overall economic and community benefits for New South Wales
- endorse a strong regional focus to ensure economic and community benefits are shared throughout the State
- encourage investment, infrastructure development and other activities so Sydney and New South Wales can continue to be a leading host of major global events.

For further information on the Company, refer to www.eventsnsw.com.au.

Independent Commission Against Corruption

AUDIT OPINION

The audit of the Commission's financial statements for the year ended 30 June 2010 resulted in an unqualified Independent Auditor's Report.

PERFORMANCE INFORMATION

The Commission completed 90 per cent (87 per cent in 2008-09) of its investigations within 12 months, against a target of 90 per cent. The information contained in the table below shows the levels of complaints the Commission received, investigated, referred to other agencies or assessed as requiring no further action. Outcomes of investigations have also been provided.

Year ended 30 June	Target	2010	2009	2008	2007	2006
Complaints						
Matters received	<i>na</i>	2,710	2,714	2,702	2,149	2,191
Investigated	<i>na</i>	138	58	78	73	56
Referred to other agencies or assessed as requiring no further action	<i>na</i>	2,127	2,300	2,493	1,673	2,051
Outcomes of Investigations						
Corrupt conduct findings:						
- identified corrupt conduct	<i>na</i>	28	52	51	17	61
- investigations completed within 12 months (%)	>90	90	87	90	92	82
- recommendations addressed by agencies* (%)	>80	98	93	85	91	85

Source: Independent Commission Against Corruption (unaudited).

* Recommendations partially or fully implemented, as reported by agencies, including instances where agencies have considered recommendations and found alternative ways of addressing them. In 2006 to 2008, 'addressed' included instances where the agency did not agree with the recommendation.

na - not applicable.

The number of complaints received by the Commission was similar to last year. The percentage of complaints investigated has fluctuated between 2.5 per cent and 5.1 per cent over the last five years. The number of matters investigated increased in 2009-10 due to a larger number of complaints received and there was a corresponding drop in the number of matters referred to other agencies or in which the Commission took no action.

There has also been a significant increase in the number of public inquiries and compulsory examinations:

Year ended 30 June	2010	2009
Public Inquiries	12	7
Compulsory Examinations	124	33
Total	136	40

The number of matters in which it is appropriate to conduct public inquiries or compulsory examinations will fluctuate depending on the quality and seriousness of the information provided to the Commission each year, the number of matters referred for preliminary investigation and the number of matters escalated from preliminary to full investigations.

Management has advised that the Commission sought supplementations from The Treasury to fund the increased workload.

FINANCIAL INFORMATION

Year ended 30 June	2010 \$'000	2009 \$'000
Employee related expenses	14,621	13,496
Other expenses	5,400	4,556
TOTAL EXPENSES	20,021	18,052
TOTAL REVENUE	560	782
NET COST OF SERVICES	19,461	17,270
Government contributions	18,867	18,198
SURPLUS/(DEFICIT)	(594)	928
OTHER COMPREHENSIVE INCOME		
Decrease in asset revaluation reserve	--	(2)
TOTAL OTHER COMPREHENSIVE INCOME	--	(2)
TOTAL COMPREHENSIVE INCOME/(EXPENSE)	(594)	926
NET ASSETS	2,315	2,909

In 2009-10, government contributions increased to fund the completion of the Commission's new complaints handling and case management system.

Abridged Service Group Information

The Commission's net cost of services on a service group basis is detailed below:

Year ended 30 June	Net Cost of Services			Net Assets	
	2010 Budget \$'000	2010 Actual \$'000	2009 Actual \$'000	2010 Actual \$'000	2009 Actual \$'000
Corruption Investigation	14,297	15,958	14,160	1,899	2,232
Corruption Prevention, Research and Education	3,814	3,503	3,110	416	677
Total all service groups	18,111	19,461	17,270	2,315	2,909

The lower than forecast revenue from the provision of shared corporate services and the increase in extended leave present value expense contributed to a higher actual net cost of services in 2009-10.

COMMISSION ACTIVITIES

The Commission, established by the *Independent Commission Against Corruption Act 1988*, is responsible for promoting and enhancing integrity in public administration throughout New South Wales by investigating, exposing and minimising corruption.

For further information regarding the Commission, refer to www.icac.nsw.gov.au.

New South Wales Electoral Commission

AUDIT OPINION

The audit of the Commission's financial statements for the year ended 30 June 2010 resulted in an unqualified Independent Auditor's Report.

PERFORMANCE INFORMATION

Last year, I reported a significant fall in voter participation in the 2008 Local Government Elections when compared to recent State Government Elections. The State Penrith By-Election in June 2010 resulted in similar voter participation as in the 2008 Local Government Elections.

The table below compares voter participation rates for the 2010 Penrith By-Election, 2008 Local Government Election and State Government Elections.

	2010 State Government Penrith By-Election	2008 Local Government Election	2007 State Government Election	2003 State Government Election	1999 State Government Election
Number of Enrolments ('000)	46	4,544	4,374	4,272	4,115
Voter Participation (%)	86.2	85.2	92.7	91.9	93.1
Penalty notices for not voting ('000)	4	398	152	207	106
Number of citizens asking to be excused from the fine ('000)	2	232	82	125	65
Number of requests granted ('000)	2	227	81	125	63

Source: New South Wales Electoral Commission (unaudited).

FINANCIAL INFORMATION

Abridged Statement of Comprehensive Income

Year ended 30 June	2010 \$'000	2009 \$'000
Employee related	7,338	5,995
Other expenses	12,993	33,292
TOTAL EXPENSES	20,331	39,287
TOTAL REVENUE	1,138	25,006
NET COST OF SERVICES	19,193	14,281
Government contributions	25,201	16,048
SURPLUS	6,008	1,767
OTHER COMPREHENSIVE INCOME	--	--
TOTAL COMPREHENSIVE INCOME	6,008	1,767

Government contributions increased largely due to \$5.5 million towards the cost of building the Smart Electoral Enrolment Register (Smart Roll). The Smart Roll project commenced in 2010 and will be completed by March 2011. The Smart Roll is aiming to ensure citizens who are eligible to vote are on the electoral roll and to deliver a more up-to-date, accurate and comprehensive roll for upcoming elections.

In 2008-09, the Commission earned \$23.3 million for rendering services to Local Councils and spent \$21.1 million on Local Government Elections.

Abridged Statement of Financial Position

At 30 June	2010 \$'000	2009 \$'000
Current assets	2,999	7,635
Non-current assets	15,717	7,750
TOTAL ASSETS	18,716	15,385
TOTAL LIABILITIES	2,748	5,425
NET ASSETS	15,968	9,960

COMMISSION ACTIVITIES

The Commission assists the Electoral Commissioner administer the *Parliamentary Electorates and Elections Act 1912* by enrolling electors, preparing rolls and conducting elections. The Commission conducts council elections under the *Local Government Act 1993* and other statutory and industrial ballots.

For further information on the New South Wales Electoral Commission, refer to www.elections.nsw.gov.au.

Ombudsman's Office

AUDIT OPINION

The audit of the Office's financial statements for the year ended 30 June 2010 resulted in an unqualified Independent Auditor's Report.

PERFORMANCE INFORMATION

Formal Complaints and Notifications

In 2009-10, the Office received 32,509 (32,994 in 2008-09) complaints, inquiries and notifications. Of these, 8,712 (8,742) were formal complaints and notifications, which was slightly down over the prior year. The extension of 'class and kind agreements' with a number of agencies contributed to these reductions. These agreements mean certain agencies need not notify certain classes of complaint or allegation to the Ombudsman. A summary of complaints and notifications by agency type follows.

Year ended 30 June	2010		2009		2008		2007	
	Received	Finalised*	Received	Finalised*	Received	Finalised*	Received	Finalised*
Police	3,032	3,093	2,948	3,094	2,969	3,254	3,466	3,555
Employment related child protection	1,406	1,483	1,711	1,715	1,920	1,921	2,078	1,830
Community services	775	720	635	704	767	737	560	569
Public sector agencies	3,222	3,209	3,057	2,993	3,280	3,268	3,196	3,223
Agencies outside jurisdiction	277	276	391	397	384	364	392	392
Total	8,712	8,781	8,742	8,903	9,320	9,544	9,692	9,569

Source: Ombudsman's Office (unaudited).

* Includes complaints and notifications received in previous years.

Requests for Reviews of Finalised Decisions

Complainants can ask the Ombudsman to review finalised decisions made by his staff. The Office has set the following performance target for each team tasked with making these decisions and uses this as a measure of the quality of the services it provides.

Year ended 30 June	Target		Actual			
	2010 %	2010 %	2009 %	2008 %	2007 %	2006 %
Request for review						
Police	<1.8	1.4	2.0	1.5	1.7	1.6
Employment related child protection	<6.0	12.2*	8.3	7.1	2.5	6.3
Community services	<6.0	0.6**	0.9	0.4	1.4	1.9
Public Sector Agencies***	<6.0	4.8	5.0	5.8	6.0	5.1

Source: Ombudsman's Office (unaudited).

* percentage is based on complaints received in the employment related child protection jurisdiction, and excludes 1,442 notifications finalised this year.

** Includes Juvenile Justice, previously included with public sector agencies.

*** Includes agencies outside jurisdiction.

The Ombudsman's work in the employment related child protection area is to oversight how agencies handle allegations of misconduct towards children. Only a small part of the Ombudsman's work is responding to complaints made directly to the Ombudsman about how those allegations have been handled. Forty one (48) such complaints were made during the year and five (four) complainants sought a review of the Ombudsman's decision.

Outcomes of Reviews of Finalised Decisions

	Total Requests for Review Received	Total Decisions Reviewed*	Affirmed	Resolved	Reopened
Police	42	35	35	--	--
Employment related child protection	5	5	5	--	--
Community services	5	5	3	--	2
Public sector agencies	162	156	137	6	13
Agencies outside jurisdiction	1	1	1	--	--
Total 2009-10	215	202	181	6	15
% of total decisions reviewed	--	--	90	3	7
Total 2008-09	242	242	208	15	19
% of total decisions reviewed	--	--	86	6	8

Source: Ombudsman's Office (unaudited).

* Some reviews are not finalised in the same year of request.

In 90 per cent (86 per cent) of cases the original decision made by the delegated officer was affirmed by the Ombudsman and three per cent (six per cent) were resolved after the Ombudsman made further contact with the agency and it agreed to take action to resolve the complaint.

OTHER INFORMATION

The Office was restructured in October 2009 to address ongoing financial pressures, the loss of senior staff and to bring the Office in line with broader public sector structural changes. The Ombudsman reviewed his community education and training activities, to better co-ordinate and deliver training and education services to public sector and other relevant agencies and to the community. This change in direction has resulted in increased revenue for the Ombudsman.

The Ombudsman was given additional responsibilities during 2009-10, the most significant being auditing the implementation of the New South Wales Interagency Plan to Tackle Child Sexual Assault in Aboriginal Communities. This is one of the largest single pieces of work the Ombudsman has ever taken on. A report on the Ombudsman's work in this area is expected at the end of 2012.

With the introduction of the *Government Information (Public Access) Act 2009*, the Ombudsman's external review role under the *Freedom of Information Act 1989* came to an end.

Details of the work of the Ombudsman can be found in his 2009-10 annual report, which can be accessed at www.ombo.nsw.gov.au

FINANCIAL INFORMATION

Abridged Statement of Comprehensive Income

Year ended 30 June	2010 \$'000	2009 \$'000
Employee related	16,997	18,020
Other expenses	4,139	4,585
TOTAL EXPENSES	21,136	22,605
TOTAL REVENUES	436	251
NET COST OF SERVICES	20,700	22,354
Government contributions	21,532	21,845
SURPLUS/(DEFICIT)	832	(509)
TOTAL OTHER COMPREHENSIVE INCOME	--	--
TOTAL COMPREHENSIVE INCOME/(EXPENSE)	832	(509)

Abridged Statement of Financial Position

At 30 June	2010 \$'000	2009 \$'000
Current assets	1,712	629
Non-current assets	1,651	1,233
TOTAL ASSETS	3,363	1,862
TOTAL LIABILITIES	2,675	2,006
NET ASSETS/(LIABILITIES)	688	(144)

Abridged Service Group Information

The Office's net cost of services on a service group basis is detailed below:

Year ended 30 June	Net Cost of Services			Net Assets/(Liabilities)	
	2010 Budget \$'000	2010 Actual \$'000	2009 Actual \$'000	2010 Actual \$'000	2009 Actual \$'000
Complaint Advice, Referral, Resolution or Investigation	10,098	9,447	10,405	326	(67)
Oversight of Agency Investigation of Complaints	4,499	4,206	4,633	143	(31)
Scrutiny of Complaint Handling and Other Systems	6,833	6,814	7,043	219	(46)
Review of Implementation of Legislation	120	233	273	--	--
Total all service groups	21,550	20,700	22,354	688	(144)

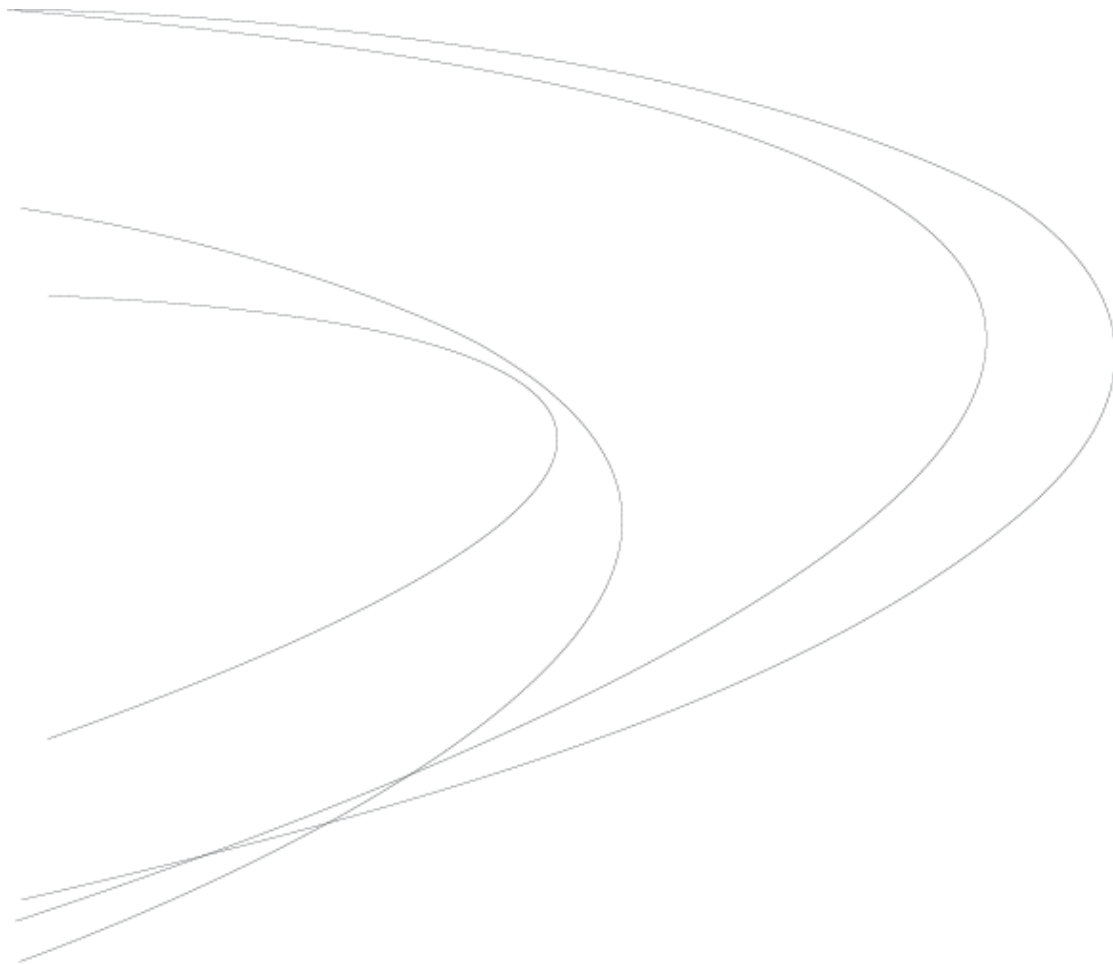
OFFICE ACTIVITIES

The Office was established by the *Ombudsman Act 1974*. It deals with complaints about New South Wales' public sector agencies (including local councils) and community service providers on matters about child and family services, disability accommodation and support, home and community care and other services. The Office also oversees and monitors the investigation of allegations relating to child protection against employees of government agencies and certain private organisations such as schools and childcare centres. The Office also reviews the deaths of certain children, young people and people with a disability in care.

For further information on the Office, refer to www.ombo.nsw.gov.au.

Appendix

Appendix 1 Agencies not reported elsewhere in this Volume



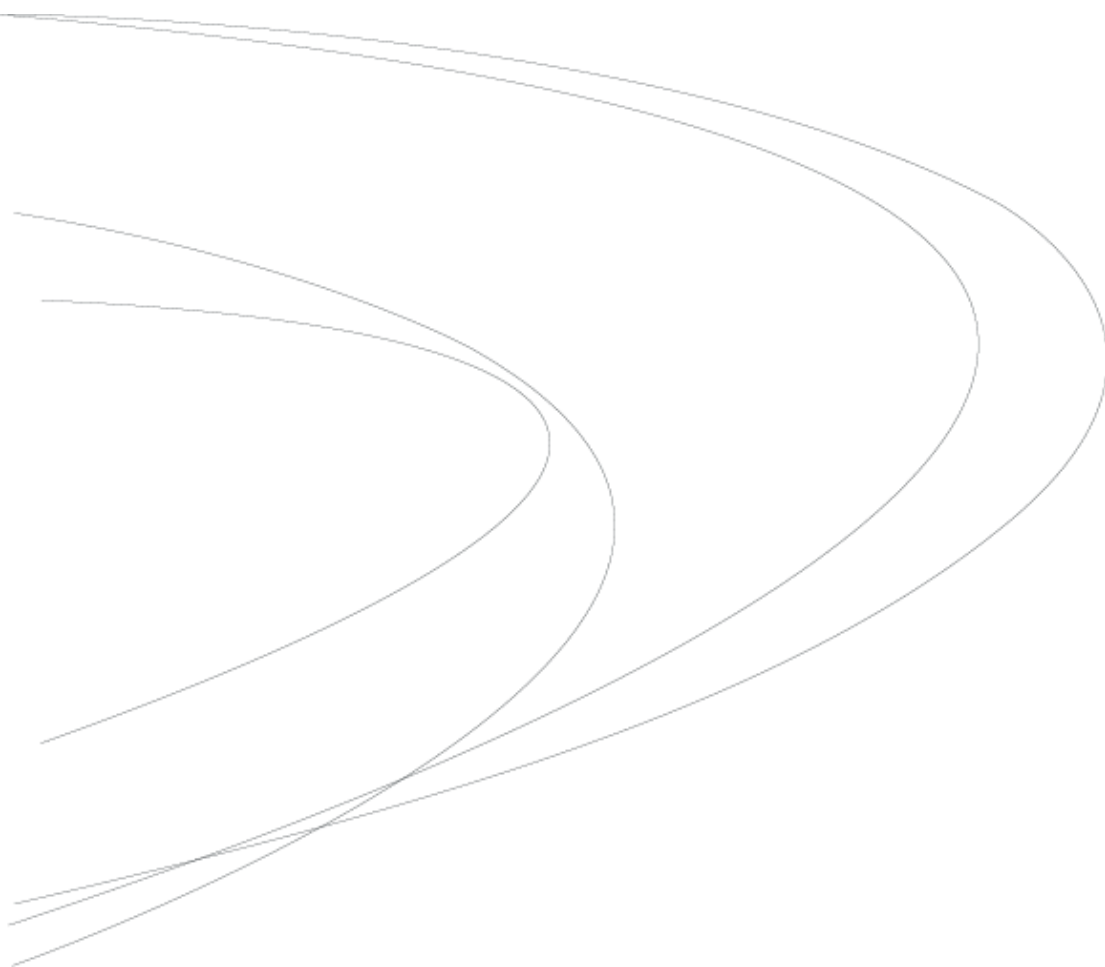
Appendix 1 - Agencies not reported elsewhere in this Volume

The following audits resulted in unqualified independent auditor's reports and did not identify any significant issues or risks.

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Bush Fire Co-ordinating Committee	*	30 June 2010
Independent Pricing and Regulatory Tribunal	www.ipart.nsw.gov.au	30 June 2010
- Independent Pricing and Regulatory Tribunal Division	*	30 June 2010
Infrastructure Implementation Corporation	www.premiers.nsw.gov.au	30 June 2010
Judicial Commission of New South Wales	www.judcom.nsw.gov.au	30 June 2010
Legal Profession Admission Board	www.lawlink.nsw.gov.au/lpab	30 June 2010
Natural Resources Commission	www.nrc.nsw.gov.au	30 June 2010
- Natural Resources Commission Division	*	30 June 2010
New South Wales Crime Commission	www.crimecommission.nsw.gov.au	30 June 2010
- New South Wales Crime Commission Division	*	30 June 2010
- Office of the New South Wales Crime Commission	*	30 June 2010
Office of the Information Commissioner	www.oic.nsw.gov.au	30 June 2010
Police Integrity Commission	www.pic.nsw.gov.au	30 June 2010
- Police Integrity Commission Division	*	30 June 2010
Sesquicentenary of Responsible Government Trust Fund	*	30 June 2010
State Rescue Board	*	30 June 2010

* This entity does not have a website.

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