



Infrastructure  
Western Australia

ANNUAL  
REPORT  
2020-2021



## Acknowledgement of Country

Infrastructure WA acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of Aboriginal communities and their cultures, and to Elders both past and present.



**Hon. Mark McGowan MLA BA, LLB, GradDipLegPrac**  
**Premier; Treasurer; Minister for Public Sector Management; Federal-State Relations**

Dear Premier

In accordance with section 63 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament the Annual Report of Infrastructure WA for the reporting period 1 July 2020 to 30 June 2021.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.



A handwritten signature in black ink, appearing to read 'J. Langoulant'.

John Langoulant AO  
Board Chairperson

A handwritten signature in black ink, appearing to read 'W. Zekulich'.

Wayne Zekulich  
Audit, Risk and Finance Committee Chairperson

A handwritten signature in black ink, appearing to read 'Phil Helberg'.

Phil Helberg  
Chief Executive Officer

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## Highlights

**17** employees at 30 June 2021

**1,831** followers gained on LinkedIn

**0** hours lost to injury

**24** Board and Committee meetings

**239** Board and Committee resolutions

**1** Disability Access and Inclusion Plan published

**10** Regions visited

**39** presentations to key industry stakeholders

**72%** Stakeholder satisfaction

**15** Public Discussion Paper workshops

**823** Discussion Paper responses, submissions and proposals

**Almost 4,000** downloads of the Discussion Paper and supporting material

**523** Attendees at Discussion Paper workshops

**Over 49,000** website visitors

**19** Projects or initiatives reviewed for Infrastructure Australia consideration



## Chairperson foreword

**On behalf of the Board, I am pleased to present the 2020-21 Infrastructure WA Annual Report. It details a year of strong progress towards the delivery of the first 20-year State Infrastructure Strategy and how the agency is consolidating its role as a strategic government infrastructure advisor.**

Infrastructure WA's (IWA) commitment to developing a long-term infrastructure strategy for the State has been reflected in the ambitious consultation and planning schedule delivered this year.

Over the past 12 months, wide-reaching consultation has been undertaken together with detailed and complex analysis which has enabled a draft State Infrastructure Strategy (Strategy) to be prepared for release. This draft Strategy provides the basis for guiding Western Australia's significant decisions on the State's long-term infrastructure needs and priorities. Its content reflects our collaboration with other government agencies, industry groups, stakeholders and individuals who have been highly engaged in the development of the draft.

Completion of the draft Strategy marks a significant milestone for both IWA and the Western Australian community. It outlines the essential infrastructure needs and priorities for the State, sets clear foundations for growth and prosperity, and addresses a raft of challenges that need focus across many areas of the Western Australian economy and

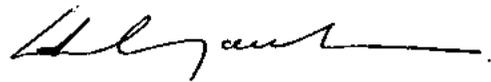
community. Infrastructure that helps deliver improved health and housing outcomes, addresses climate change, paves the way for a renewable energy industry and delivers digital connectivity to our regions are all significant areas of focus for the Strategy. The Strategy identified key findings which include improving planning and processes, addressing climate change, optimising our existing infrastructure asset base and looking further than only build solutions by focussing on demand management.

IWA will engage with the Western Australian community on the draft Strategy, as we seek to develop the Strategy into its final form in late 2021.

In the coming year, the IWA Board will also continue its advisory and governance oversight role as IWA builds on its relationship with Infrastructure Australia. This is especially important as competition for Commonwealth funding remains strong and Western Australia must clearly demonstrate our competencies and efficiencies to ensure we retain and gain a fair share of national infrastructure funding.

I take this opportunity to acknowledge the significant outcomes Phil Helberg and the rest of the capable team at IWA have achieved and thank them for their excellent work in delivering the draft Strategy. On behalf of the Board, I also thank the many stakeholders and individuals who have generously shared their thoughts, insights and expertise through our working groups, advisory panels and reference groups.

Only through the input of many can we develop an infrastructure vision and program that benefits all Western Australians and delivers legacy benefits for decades to come.



**John Langoulant AO**  
Chairperson



**Completion of the draft  
Strategy marks a significant  
milestone for both IWA and  
the Western Australian  
community.**



# Chief Executive Officer foreword

The 2020-21 financial year marked a proud milestone for Infrastructure WA as we finalised a draft of Western Australia's first long-term infrastructure strategy.

As the COVID-19 pandemic continued to cause disruption across the world, governments turned to infrastructure development to drive economic recovery. IWA recognised the potential implications of this for its work and had to adjust its thinking to adapt to these changes.

Under the framework of IWA's Discussion Paper, *A Stronger Tomorrow*, the team commenced the year by travelling to all of Western Australia's 10 regions to consult with stakeholders, garner the insights of experts and seek to better understand the challenges, needs, priorities and expectations of the community, to inform the development of the draft Strategy.

IWA met with more than 500 government representatives, individuals and industry and community groups and more than 800 submissions and survey responses were received. This engagement was critical to ensure the recommendations in the Strategy are strategic, relevant and achievable, and I would like to take this opportunity to thank all involved for their engagement and contribution during the year.

We developed a vision for the State which identified six strategic opportunity areas across economic, social and environmental objectives.

This led us to identify infrastructure priorities that will enable the state to capitalise on these opportunities and build a more prosperous, liveable and resilient community.

This inaugural Strategy will lay the foundations for future work and provide a more integrated and collaborative approach to infrastructure planning in the State.

Early feedback on the draft Strategy has been productive, and the team will commence 2021-22 by consulting widely again in metropolitan and regional areas to gain further input. I am immensely proud to have led the team in the completion of this draft Strategy in my first year as Chief Executive Officer, and I look forward to driving our focus towards its finalisation by the end of 2021.

We also continued our close working relationship with Infrastructure Australia to ensure our State is well-represented at a national level and IWA will continue to develop this important partnership in 2021-22.

I am committed to ensuring IWA has the policies and procedures in place to support our maturation as a business and our advisory and assistance role to the Premier on major

programs and projects. I am pleased that we have been able to release our inaugural Disability Access and Inclusion Plan during the year, and look ahead to 2021-22 where we will continue our ongoing program of diversity and inclusion with a focus on the development of our Multicultural Policy Framework and Reconciliation Action Plan.

The outcomes outlined in this annual report would not be possible without the commitment of our team, and I take this opportunity to acknowledge their hard work, professionalism and tireless effort in 2020-21. They can be very proud of what they have achieved.

I also thank and acknowledge our Chairperson John Langoulant, Deputy Chairperson Nicole Lockwood and the rest of the IWA Board for their support and guidance. Their unwavering leadership and commitment are reflected in the significant achievements made in 2020-21.



**Phil Helberg**  
Chief Executive Officer



**This inaugural Strategy will lay the foundation for future work and provide a more integrated and collaborative approach to infrastructure planning in the State.**

# Overview

## Year in review

### July 2020



#### One year anniversary

IWA's first full year of operations marked by the release of its inaugural Annual Work Program, outlining the forward work agenda for 2020-21.

### July – August 2020



#### State-wide consultation conducted

Fifteen public forums, an online survey and a public submission process were each undertaken to inform the development of the draft Strategy.

### August 2020

#### Chief Executive Officer appointment

Phil Helberg commences as IWA's Chief Executive Officer after being announced as the successful candidate in June.

### September 2020



#### Youth views sought

Senior high school students from across the State participated in an online workshop to identify the types of projects and programs that are priorities for future generations for the draft Strategy.

#### Inaugural annual report released

IWA looks back on a year of achievements which included the appointments of its first 15 staff members and 10 person inaugural Board, as it delivers its first annual report.

#### Establishment of Strategic Expert Panel

Eminent professionals, industry leaders and technical experts were brought together to assist the draft Strategy development by informing big picture thinking, macro trends and the vision for the State.

### October 2020



#### Disability Access and Inclusion Plan (DAIP) published

First IWA DAIP released to ensure people with a disability are supported and have the same opportunities as others to access IWA services, facilities and information.

#### First External Stakeholder Reference Group held

Leaders from peak bodies and industry gathered for the first External Stakeholder Reference Group meeting, organised to advise IWA on strategic infrastructure issues impacting their sectors and industries.

### September - November 2020

#### Consultation feedback evaluated

Following the close of consultation, more than 800 responses were evaluated using a multifaceted analysis to inform recommendations for the draft Strategy.

## December 2020



### Discussion Paper outcomes published

IWA's Discussion Paper *Consultation Outcomes Report* is published to provide a summary of feedback and responses received from industry, government and the community to develop the draft Strategy.

## May 2021



### Draft Strategy launch date announced

The date for the launch of the draft Strategy announced as 21 July 2021, in conjunction with the Property Council of Australia (WA).

### Consultation planning commenced

Planning to conduct state-wide consultation sessions in early 2021-22, to support the release of the draft Strategy.

## Throughout 2020-2021

IWA's ongoing activities across 2020-21 were dominated by rigorous consultation and an intensive work program toward the release of the draft Strategy in mid-2021. Refer to pages 26 to 29 for a case study of IWA's consultation activities.

Throughout 2020-21 the Board continued its program of learning and information sharing across government by hosting senior representatives from the:

- Aboriginal Advisory Council of Western Australia;
- Aboriginal Health Council of Western Australia;
- COVID-19 Recovery Committee;
- Environmental Protection Authority;
- Office of Digital Government;
- Water Corporation; and
- Western Power.

## January – June 2021



### State Infrastructure Strategy drafting

Following the evaluation of responses, drafting of the Strategy began.

### Testing of draft Strategy content

Meetings held with industry groups, government agencies and other key stakeholders to discuss feedback and emerging themes in the draft Strategy to test and explore key recommendations.

## June 2021



### Annual Work Program

IWA published its second Annual Work Program which provides an overview of key priorities that it proposes to undertake in 2021-22.

### Submissions of projects to Infrastructure Australia

IWA Board provided advice to the Premier on the list of the Government's projects and initiatives to submit for inclusion on Infrastructure Australia's 2022 Infrastructure Priority List.

# About us

## Background

**IWA was established on 24 July 2019 under the *Infrastructure Western Australia Act 2019* (IWA Act). IWA reports to the Hon. Mark McGowan, Premier; Treasurer; Minister for Public Sector Management; Federal-State Relations.**

IWA provides expert advice and assistance to the Western Australian Government on a range of infrastructure matters, particularly regarding the State's infrastructure needs and priorities. It assists in enhancing the efficiency and effectiveness of infrastructure planning and coordination, and promotes the adoption and use of policies, practices, information and analysis to support sound decision-making in relation to infrastructure.

IWA's initial primary focus is the development of the State Infrastructure Strategy (Strategy) to identify needs and priorities to support Western Australia's growing population and economy. This will provide the strategic direction to encourage private sector investment, facilitate economic growth and support job creation.

## Functions

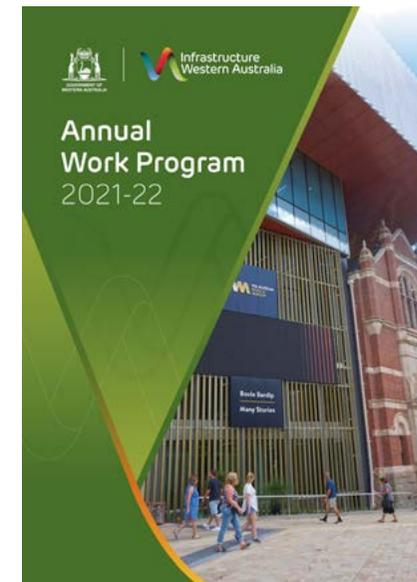
IWA's functions are to:

- prepare and submit to the Premier, State Infrastructure Strategies;
- assess and report to the Premier on major infrastructure proposals;
- provide advice and assistance to State agencies in the preparation of infrastructure strategies, plans and policies, including by preparing, at the request of the Premier, strategies, plans and policies on behalf of State agencies;
- provide advice to State agencies on the preparation of infrastructure proposals;
- review and report to the Premier on infrastructure proposals prior to their submission to Infrastructure Australia;
- under the direction of the Premier, coordinate the provision of information and submissions to Infrastructure Australia;
- monitor and report on progress in implementing the State Infrastructure Strategy;
- provide advice to the Premier on:
  - infrastructure priorities;
  - funding and financing of infrastructure; and
  - any other matter relating to infrastructure.

- review and report to the Premier on completed infrastructure projects;
- promote public awareness of matters relating to infrastructure;
- perform the other functions conferred on IWA under the Act; and
- perform, at the request of the Premier, any other function relating to infrastructure.

## Annual Work Program

IWA submitted its 2021-22 Annual Work Program to the Premier on 24 June 2021. This can be found on the IWA website.



# Corporate plan

## Vision

IWA's vision is for Western Australia's infrastructure to lead in generating a prosperous, liveable and resilient community.

Our purpose is to:



Improve long term public sector infrastructure planning to support the economy and grow jobs.



Provide evidence based, expert advice to government to inform infrastructure decisions.



Be proactive and foster innovation to achieve better economic, social and environmental outcomes.

## Values

**Excellence**  
We promote best practice, leveraging the expertise of our stakeholders and providing relevant and expert advice.

**Trust**  
We are open and honest, credible and accountable.

**People**  
We value each other and work as a team to achieve better outcomes for the people of Western Australia.

**Engagement**  
We involve stakeholders and value relationships, developing mutual respect through genuine engagement.

## Strategic objectives and goals

### Align strategic planning



#### Align long-term strategic planning for public infrastructure to improve integration and coordination.

In 2020-21 IWA continued to work with all State agencies responsible for the planning and delivery of public infrastructure, in an effort to coordinate and align long-term strategic infrastructure planning.

During 2020-21, 125 cross agency meetings were held, where infrastructure issues were discussed, such as:

- 51 one-to-one meetings with agency and government trading enterprise (GTE) representatives and heads to support development of the draft Strategy;
- 16 meetings with regional development commissions and other authorities based in the regions;
- 11 meetings with infrastructure bodies in other states and territories; and
- 8 meetings with formal cross-agency infrastructure committees.

### Inform infrastructure needs and priorities



#### Advise on long-term public infrastructure investment and policy priorities through robust analysis and engagement.

The development of the Strategy is the first step towards providing advice and informing the State's long-term infrastructure needs and priorities. Following the release of the Discussion Paper in June 2020, IWA developed the draft Strategy for release on 21 July 2021. The final Strategy will be submitted to Government in 2021-22.

It is IWA's goal for at least 90 per cent of the recommendations made in the Strategy to be supported by Government, in part or in full.

## Strategic objectives and goals continued

**Provide advice to support robust business cases and projects**



**Provide effective project advice and continuously improve the standard of business cases, which consider social, economic and environmental objectives.**

IWA has worked closely with State agencies and GTEs throughout 2020-21 to advise on the development of business cases for strategic projects and programs, including those referred to Infrastructure Australia at the Federal level. This has included coordinating and advising on Western Australia's submission for the 2021 national Infrastructure Priority List, which included six new infrastructure listings for WA, and for the next national Infrastructure Priority List which is expected to be released by Infrastructure Australia in February 2022. IWA also engaged with the Department of Treasury on the Strategic Asset Management Framework review and Infrastructure Australia on the Assessment Framework review.

From 1 January 2022, IWA's legislative role to assess and advise the Premier on business cases for major infrastructure proposals (≥\$100 million) will commence. IWA has begun planning for the roll out of this function

**Build stakeholder confidence**



**Build mutual respect, credibility and influence with internal and external stakeholders.**

IWA embarked on a comprehensive program of stakeholder engagement across 2020-21. In addition to the engagement with government stakeholders IWA undertook:

- 15 public workshops and 1 State agency workshop to support consultation on the Discussion Paper;
- established 3 formal stakeholder groups and held 7 subsequent meetings; and
- presented to key industry stakeholders at 39 public events.

IWA conducted its annual Stakeholder Satisfaction Survey in May and June 2021 and a 72 per cent satisfaction rating was achieved, against a target of at least 70 per cent.

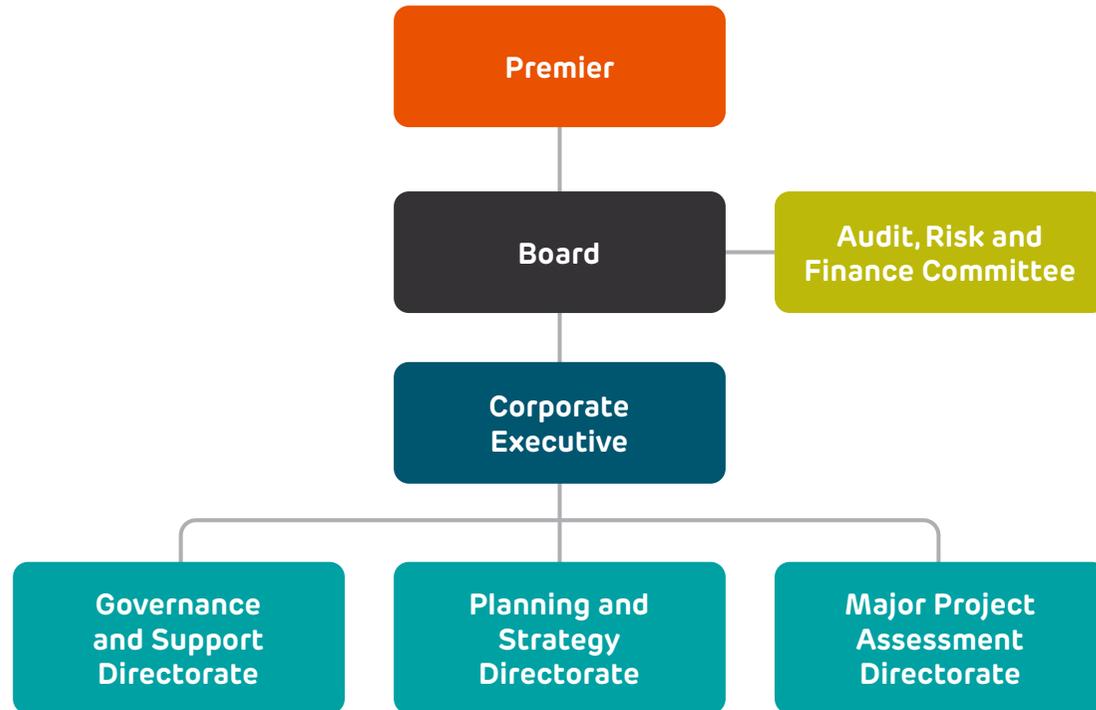
## Agency operational structure

An interim organisational structure for IWA is in place and identifies three functional areas.

**Governance and Support:** provides a range of governance and corporate support services to IWA.

**Planning and Strategy:** responsibilities include the preparation and implementation of the Strategy, monitoring progress of the Strategy, assisting Government with developing annual 10-year infrastructure programs (from 2023) and long term planning for infrastructure in Western Australia.

**Major Project Assessment:** from 2022 this directorate will be responsible for reviewing and preparing advice to Government on significant major infrastructure proposals and business cases, requiring specialist expertise. It also leads the State's interface at the Federal level with Infrastructure Australia.



## Board and Corporate Executive

The Board is the governing body responsible for IWA's strategic direction and operations.

It comprises an independent Chairperson, Deputy Chairperson and eight Board members. With a mix of leading business people with expertise in infrastructure and some of the State's most senior public servants, the Board brings together the experience required to guide IWA's work. The IWA Act requires that the number of Board members who are government employees must not exceed the number of Board members who are not.

The IWA team is lead by two Corporate Executive positions of Chief Executive Officer and Deputy Chief Executive Officer.

In accordance with the IWA Act, the Chief Executive Officer is appointed by the Governor on the recommendation of the Premier, who may consult with the Board. The Chief Executive Officer is accountable to the Board, is appointed for a period not exceeding five years, and is eligible for reappointment.



**John Langoulant AO**  
Chairperson

John has extensive experience leading private, public and not for profit entities.

John was appointed Chair of Infrastructure WA in July 2019, having previously held the position of Western Australian Under Treasurer, as well as Chief Executive of the Chamber of Commerce and Industry of Western Australia and the Oakajee Port and Rail project.

John currently holds non-executive director positions across a diverse portfolio of public, private and not for profit businesses. These roles are predominantly in Western Australia but also in the Northern Territory and at the national level.

In 2018 John led a Special Inquiry into the Western Australian Government's Programs and Projects across the period 2008-2017. In 2007 he chaired the Major Stadia Taskforce which gave rise to the development of Optus Stadium and has undertaken other inquiries for the Western Australian and Northern Territory Governments.

John was recognised as an Officer of the Order of Australia in 2010 for distinguished service to business and commerce. In 2011 he was recognised in the Citizen WA Awards for his services to business.



**Nicole Lockwood**  
Deputy Chairperson

Nicole was appointed as Deputy Chairperson of Infrastructure WA in July 2019.

Nicole is passionate about the creation of engaged and thriving cities. With a background in law and regional economic development, she works with Government and the private sector to develop long-term infrastructure plans to secure the future prosperity and liveability of our cities and regions.

Nicole is the Chairperson of the Freight and Logistics Council which is charged with progressing issues of strategic importance to the State's freight and logistics sector.

Nicole led the Westport Taskforce from 2017-2020 charged with planning the future of the port and freight infrastructure for the southwest of Western Australia, and she is currently the Strategic Advisor overseeing the Future of Fremantle Port post its industrial life.

She also holds Board roles with the Green Building Council of Australia, the Western Australian Association for Mental Health and also chairs the Sienna Wood Joint Venture.



**Wayne Zekulich**  
Board Member and Audit,  
Risk and Finance Committee  
Chairperson

Wayne is a Consultant and Non-Executive Director who has substantial experience in

advising, structuring and financing transactions in the infrastructure and resources sectors.

He was previously the Chief Financial Officer of Gindalbie Metals Limited and prior to that the Chief Development Officer of Oakajee Port and Rail. Wayne holds a Bachelor of Business Degree and is a Fellow of the Institute of Chartered Accountants.

Currently, Wayne consults to a global investment bank and is Chairman of Pantoro Limited and Openn Negotiation Ltd. In the not-for-profit sector, he is a member of the John Curtin Gallery advisory board and a board member of The Lester Prize.

Wayne was appointed Chairperson of IWA's Audit, Risk and Finance Committee in May 2020.



**Kerryl Bradshaw**  
Board Member and Audit,  
Risk and Finance Committee  
Member

Kerryl is an accomplished senior executive and business leader of more than 20 years. She has led

businesses through significant change, across a number of industries, including banking, mining, engineering and technology.

Kerryl is currently the Director of the Resources Industry for Microsoft, where she is primarily responsible for enabling the resource and utilities industries to achieve their strategic goals through digital transformation. In 2020, Kerryl was appointed the Co-Chair of the Sustainability Council of Microsoft Australia.

Prior to her role at Microsoft, Kerryl was at Worley and Rio Tinto where she held a variety of leadership positions in strategy, commercial, operations, capital projects, innovation, mergers and acquisitions and business development.

Kerryl is a graduate of the Institute of Chartered Accountants and holds a Bachelor of Commerce from Murdoch University.

Kerryl was appointed to IWA's Audit, Risk and Finance Committee in May 2020.



**Andrea Sutton**  
Board Member and Audit,  
Risk and Finance Committee  
Member

Andrea has more than 20 years' operational, technical and corporate experience in

the resources industry. She has held positions as Rio Tinto's Iron Ore General Manager for infrastructure and Chief Executive and Managing Director of Energy Resources of Australia.

She is currently a non-executive Director of Red 5 Limited and board member at Australia's Nuclear Science and Technology Organisation and National Association of Women in Operations.

Andrea is a member of Engineers Australia, Australasian Institute of Mining and Metallurgy, Chief Executive Women and the Australian Institute of Company Directors.

Andrea was appointed to IWA's Audit, Risk and Finance Committee in May 2020.



**Terry Agnew**  
Board Member

Terry is an experienced Director and Chief Executive Officer who has extensive experience across a range of industries, including mobility, transport, insurance, finance, oil and gas, consulting engineering and management consulting. He was Group Chief Executive Officer for RAC for 20 years until March 2019.

Terry is currently the Chair of the Business Council of Co-operatives and Mutuals, EDGE Employment Solutions (a not-for-profit disability employment service) and was formerly the Chair of the Curtin University Business School. He is a Director of RAA Insurance, MDA National Insurance and is a Councillor of Curtin University Council.

His previous experience includes being a Director of the Australian Institute of Management and was the National President from 2008-2010. Terry has also been a Director of the Insurance Commission of WA, the West Coast Eagles and was the State President of the Committee for Economic Development of Australia. He was a Founding Member of CEOs for Gender Equity.



**Michael Barnes**  
ex officio Board Member

As Western Australia's Under Treasurer, Michael is the principal economic and financial adviser to the State Government, with statutory responsibility for the management and reporting of the State's finances, including formulation of the annual Budget.

Michael has a Bachelor of Business with Honours in Economics. Born and raised in Perth, he moved to Canberra after graduating from university to take up a position in the Commonwealth Treasury, where he worked for nearly six years, mainly in the area of taxation policy.

Michael has been working at the State Treasury since returning to Perth over 20 years ago. He was appointed to the role of Under Treasurer in 2015 and is also Chairman of the Western Australian Treasury Corporation, the State's central borrowing authority.

Michael was recently awarded the Public Service Medal for his outstanding public service to State government finances in Western Australia.



**Emily Roper**  
ex officio Board Member

Emily is the Acting Director General of the Department of the Premier and Cabinet (DPC).

As the head of DPC, Emily is responsible for leading the public sector in providing whole-of-Government advice and support to the Premier and Cabinet in their service of the WA community.

Emily has held various leadership positions in both State and Commonwealth Governments, with experience spanning over a 21-year period in a range of areas including national security, intelligence and reform.

Prior to her current role, Emily was the Deputy Director General of the Inter-Governmental Relations and COVID-19 at DPC, responsible for leading engagement with the Australian and other State and Territory governments and supporting WA's COVID-19 pandemic response.

Emily has also held the Deputy Director General, Policy and Reform position, overseeing Aboriginal, social, economic and environment policy, as well as the Government's public sector reform program.

Emily holds a Bachelor of Arts (Honours) from Murdoch University, majoring in Psychology.



**Jodi Cant**  
ex officio Board Member

Jodi is the Acting Director General of the Department of Planning, Lands and Heritage and has over 23 years' experience in the public sector.

She was formerly the Director General of the Department of Finance and in this role she led the areas of Advisory, Buildings and Contracts and RevenueWA for the state.

In her previous role leading Landgate, the business was named Australia's Most Innovative Government Agency and 19th Most Innovative Business by the Australian Financial Review.

Jodi is a transformative leader who embraces disruption with a positive and creative outlook. Her experience crosses the government, start-up, private and not-for-profit sectors and Jodi brings these perspectives to any challenge she faces.

Jodi was awarded the 2020 Telstra Western Australian Business Woman of the Year and also won the Western Australian category for Public Sector and Academia.

Jodi is a member of the IPAA WA Council and has previously sat on the Boards of PSMA Australia, PEXA Ltd and earthmineAustralia, and holds a Bachelor of Economics.



**Phil Helberg**  
Chief Executive Officer

Phil was appointed IWA's Chief Executive Officer in June 2020, commencing the role in August 2020. As a former Deputy Director General at the Department of

Finance, he led Building Management and Works, and the Strategic Projects arm of the agency, driving significant sector-wide reforms in infrastructure planning and development.

With a background of more than 25 years of local and international experience in the planning, delivery and management of infrastructure in both the public and private sectors, and through previous roles in consulting, engineering and construction, he has become a passionate advocate for whole of life infrastructure thinking and the adoption of digital technology to enable this approach.

Phil is a fellow of Engineers Australia and holds a Bachelor of Engineering.



**Lance Glare**  
Deputy Chief Executive Officer

Lance was appointed as acting Chief Executive Officer of Infrastructure WA shortly after its commencement in July 2019. Following the appointment of

Phil Helberg as Chief Executive Officer in August 2020, Lance continues to lead the Planning and Strategy team in preparing the first State Infrastructure Strategy.

Prior to this, Lance led a number of key infrastructure and economic reforms in a senior role with the Department of the Premier and Cabinet. This included the design and creation of IWA; the first whole-of-government policy for market-led proposals for Western Australia; preparing a State Economic Development Framework – Diversify WA; and negotiations with the Commonwealth and Infrastructure Australia on Federal infrastructure funding.

Lance has more than 20 years' experience across the three levels of government in four States and Territories. He holds qualifications in public administration, project management and the built environment, and is an alumnus of the Australia and New Zealand School of Government.



**Gail McGowan**  
former ex officio Board Member

Gail was the former Director General of the Department of Planning, Lands and Heritage, and served on the IWA Board

from its commencement in July 2019 to May 2021 when she became a special advisor to the Western Australian Government.



**Rebecca Brown**  
former ex officio Board Member

Rebecca was the Acting Director General at the Department of the Premier and Cabinet from April 2020 to May 2021, and served on the IWA Board during that time.

In May 2021 Rebecca returned to the position of Director General at the Department of Jobs, Tourism, Science and Innovation.



**Richard Sellers**  
former Board Member

Richard was the former Director General at the Department of Transport, and served on the IWA Board from its commencement in July 2019 to May 2021 when

he was appointed the Director General at the Department of Mines, Industry Regulation and Safety.



# Significant issues

affecting the agency  
in 2020-21

## State Infrastructure Strategy

On 26 June 2020 IWA published *A Stronger Tomorrow - State Infrastructure Strategy Discussion Paper*. The Discussion Paper was designed to serve as a tool to encourage constructive conversation with industry, the community and all levels of government in the early stages of the development of the Strategy.

During a formal eight-week consultation period between July and August 2020, IWA undertook a broad-reaching program of engagement, seeking to obtain the views of as many people as possible.

A report of what IWA heard throughout this period can be found in our Consultation Outcomes Report. This feedback was a key input toward the subsequent development of the draft Strategy.

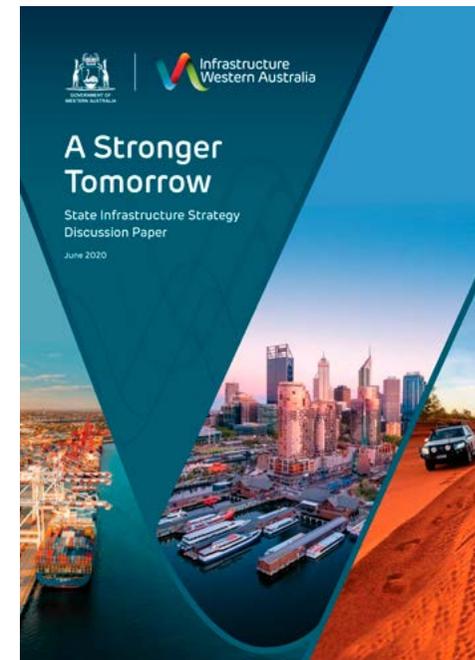
Since completion of the engagement program in August 2020, IWA turned its focus towards the development of the draft Strategy.

The Board met nine times during March and April 2021 to consider Strategy inputs and provide direction, a combination of formal meetings and working group meetings.

A number of consultants were engaged to provide expert advice.

## Phase 2 - Infrastructure roles and responsibilities across government

Section 8(1)(b) and Part 3 Division 3 of the IWA Act refers to the assessment of major infrastructure proposals and is expected to commence from 1 January 2022. Part 3 Division 2 relates to the preparation and release of an annual rolling 10-year State Infrastructure Programme, which is expected to commence from 1 January 2023.



A group of ten people, five men and five women, are standing outdoors in a grassy area with trees. They are dressed in professional attire. In the center, two women are holding a blue report titled "Stronger Tomorrow" which features a cityscape and a boat. The background shows a large tree on the left and a building on a hill in the distance.

**Our Consultation Outcomes Report released in December captured the thoughts and ideas of government, industry and the community.**

# State Infrastructure Strategy: Foundations for a Stronger Tomorrow

**Western Australia is a sought-after place to live, work, study and invest, with infrastructure improving productivity and equity, and unlocking industry growth that leverages Western Australia's advantages and diversifies its economic base.**

Draft State Infrastructure Strategy vision

Significant steps were taken to develop the inaugural Strategy this year – starting with a state-wide engagement program and ending with a draft Strategy ready to share with Western Australians.

Consultation with industry, government, not-for-profit groups and the community commenced in late June 2020, underpinned by the *A Stronger Tomorrow: State Infrastructure Strategy Discussion Paper*.

The Discussion Paper presented IWA's guiding principles and strategic objectives for the Strategy, and highlighted the main opportunities, challenges and issues that Western Australia faces in regard to infrastructure across various sectors and industries.

Following feedback received from the Discussion Paper consultation, cross-cutting themes such as Aboriginal wellbeing, climate

change and sustainability, digital technology and economic diversification were introduced to consider the impact of external drivers on infrastructure sectors, as well as each sector's relationship to others.

The IWA team visited all regions of the State to gain insights into the infrastructure needs and priorities, in different areas and by different sectors, to inform the development of the draft Strategy.

Online workshops, a survey and in-depth consultation with youth, Aboriginal advisors and industry allowed the views of future generations and specialist groups and interests to be heard.

In all, 523 workshop participants provided input, while some 585 survey responses were received, another 143 formal submissions, and 95 project proposals were lodged in response to the Discussion Paper, which identified key themes.

## Cross-cutting themes



Digital connectivity and technology



Aboriginal cultural heritage, wellbeing and enterprise



Climate change and sustainability



Regional development



Planning and coordination



Infrastructure delivery



Asset management

The key themes that emerged included improving:

- infrastructure planning and coordination across government;
- management and optimisation of existing infrastructure assets;
- demand management to support the durability of infrastructure assets through early intervention;
- data-sharing and other tools to support investment decision-making;
- capacity and connectivity through an expansion of digital infrastructure; and
- infrastructure to reduce emissions and adapt to climate change.

With these themes established and the Strategy's vision and objectives in place, the large volume of individual proposals and submissions that came forward during the engagement process were considered through a strategic level multi-criteria analysis. This was followed by workshopping and relevant stakeholder or expert group consultation.

IWA also established working groups as a foundation for ongoing stakeholder consultation as the Strategy evolved during the course of the year. These included:

- an External Stakeholder Reference Group – made up of leaders across a wide range of peak bodies and industry;
- a State Agencies Working Group – which includes a core group of more than 20 representatives of central, policy and larger delivery agencies, and GTEs; and
- a Strategic Expert Panel – who provided independent and technical expertise from a variety of fields to support the development of the Strategy.

This engagement framework was critical to informing the development of a Strategy that, for the first time, prioritises and examines Western Australia's infrastructure needs over a 20-year timeframe.

The draft Strategy was released in early 2021-22, with further consultation to be undertaken with industry, government, and the Western Australian community before the final Strategy is completed by the end of 2021.

Once complete, IWA's next tranche of work will commence, including a focus on supporting the delivery of well-timed, executed and planned infrastructure for the people of Western Australia.



## IWA's year of engagement

In addition to the regional roadshow undertaken in July 2020 where IWA visited each of Western Australia's 10 regions and held a series of briefings and workshop sessions, it undertook significant engagement throughout 2020-21.

IWA's engagement program is built around hearing from its key stakeholder groups: industry and community, those based in the regions, Government agencies and GTEs, youth, and Aboriginal communities.

### Listening to industry and community stakeholders

*Engagement with peak industry leaders and the Western Australian business community has been crucial in the development of the draft Strategy.*

Throughout 2020-21 IWA conducted two significant workshop sessions with the External Stakeholder Reference Group (ESRG), as well as a series of targeted engagements with representatives of peak bodies, and Western Australian business leaders in the lead up to the release of the Strategy.

IWA's ESRG comprises more than 20 leaders from a variety of sectors who worked together on identifying opportunities where infrastructure can have an impact on improving growth, prosperity and social well-being in the state.

The first session was held in October 2020 with discussions focussing on improving digital connectivity in the regions, social and affordable housing, non-build infrastructure topics such as policy, procurement and pricing mechanisms, renewable energy and climate change.



The second session held in January 2021 followed on from this, and included an interactive workshop which saw participants work together to help identify various build and non-build infrastructure responses to strategic opportunity areas.

In addition to the ESG, IWA also met with senior executives from both local and multi-national corporations across various industries to workshop the Strategy's vision.

Discussion areas included working towards the State Government's aspiration for net zero emissions by 2050, viability of new technologies and the potential for downstream processing, and feasibility of renewable energy exports such as renewable hydrogen.

Stakeholder input through these activities helped inform IWA's analysis and shape the foundations for the draft Strategy.

### Looking ahead and into our regions

*Western Australia's regions hold the key to unlocking the state's full potential and diversifying its economy.*

IWA's engagement framework has a dedicated stream for the regions, and has identified improving regional outcomes as one of its significant focus areas in development of the Strategy.

Throughout 2020-21, IWA participated in a number of forums and workshops with the Western Australian Regional Development Alliance, Western Australian Regional Development Trust and the Western Australian Regional Development Council. These sessions gave the members the opportunity to have input into development of the Strategy and vision, and discuss proposals of regional significance provided to IWA for assessment in developing the draft Strategy.

In January 2021, IWA also partnered with the Department of Local Government, Sport and Cultural Industries, and the Western Australian Local Government Association to provide an update on development of the draft Strategy and present its vision and opportunity areas to senior local government representatives across the state.

Engagement carried out with these groups has ensured regional voices have been heard, and that regional strengths have been identified to inform future infrastructure planning and decision making across the state.





150

Meetings hosted  
or attended by IWA  
representatives

## State Government agencies and GTEs

*The Strategy will focus on infrastructure owned and delivered by State Government agencies and GTEs.*

The Strategy will also look at other significant infrastructure types owned or operated by the private sector or other levels of government that provide an important service to the Western Australian community – particularly those that have a direct or indirect financial or policy implication for State Government.

IWA established a formal stakeholder group in early 2020-21 known as the State Agencies Working Group (SAWG), with a primary objective to ensure that key State agencies are kept informed of development of the Strategy, and to provide input to and assist its development. The SAWG membership comprises 21 State Government agencies and GTEs, with a further 17 entities engaged on an as needs basis. During 2020-21 three meetings and workshops were held.

In addition, senior IWA representatives participated in more than 150 meetings with State agencies and GTEs to discuss infrastructure matters and the development of the Strategy.

IWA relies heavily on its relationship with these entities, and recognises it would be difficult to deliver the Strategy without their cooperation.

## Youth stakeholders

*Today's youth are tomorrow's infrastructure users, and their input into the 20 year Strategy is critical.*

Following the release of the Discussion Paper, and as a key input to support the development of the Strategy, IWA held specific sessions to engage with youth and young professionals. Three targeted sessions were held in late 2020.

In September 2020, in collaboration with the Department of Education, IWA hosted an online workshop exclusively for high school students. Year 11 and 12 students provided their views on perceived medium and long-term infrastructure requirements for Western Australia by weighting each of the Strategy objectives, voting on a vision for the Strategy, and considering barriers to living and working in the regions.

In October 2020 IWA attended a meeting of the Ministerial Youth Advisory Council to discuss their views on long term infrastructure considerations. Improving liveability, and the role that infrastructure can play in improved social well-being were topics of high importance. Cultural hubs, good public transportation, retaining heritage and supporting sustainable infrastructure were all topics discussed by the group.

In the third session, IWA attended an Engineers Australia Young Professionals event, which hosted young professionals from Engineers Australia, the Planning Institute of Australia and the Australian Institute of Architects. This group highlighted education and training, digital connectivity, green design, climate friendly projects, global trade connectivity, and decentralised city planning as key issues.

All three sessions provided valuable insight from the leaders and workforce of the next generation, who will benefit from and will be charged with addressing the impacts of the infrastructure decisions that are made today.

### Aboriginal stakeholders

*Improving the social, economic, health and cultural outcomes for Aboriginal people is essential for Western Australia.*

Throughout 2020-21 IWA attended four meetings with the Aboriginal Advisory Council of Western Australia (AACWA), and met once informally with the co-Chairs to discuss specific content for the draft Strategy. IWA sought the advice of the AACWA to better understand the infrastructure issues and opportunities for Aboriginal people and communities. Also, to ensure its approach to Aboriginal engagement in the short, medium and long term is appropriate and sustainable.

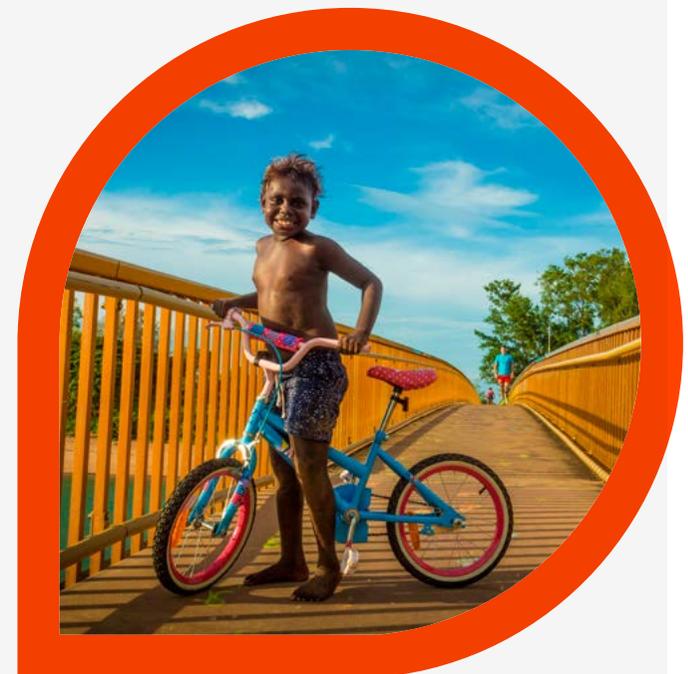
While on the regional roadshow, IWA also met with Traditional Custodians and Aboriginal businesses in various locations, including Nyamba Buru Yawuru in Broome, the South West Aboriginal Land and Sea Council in Perth, and the Noongar Chamber of Commerce and Industry in Northam to discuss infrastructure impacts, planning and opportunities for Aboriginal people and their communities.

IWA also ensured Aboriginal representation on its Strategic Expert Panel, which assisted in setting the vision for the Strategy and the emerging trends it should address.

In 2021 a Bunbury based, majority Indigenous-owned consulting company worked with IWA to guide and advise the development of the draft Strategy in relation to Aboriginal matters, opportunities and challenges, and provided guidance on the development of IWA's Aboriginal Engagement Plan.

The advice and contributions from IWA's Aboriginal stakeholders toward the development of the draft Strategy has been vital and welcome.

**IWA ensured Aboriginal representation on its Strategic Expert Advisory Panel, which assisted in setting the vision for the Strategy and the emerging trends it should address.**



## A snapshot of IWA's engagement activities during 2020-21

Government goal	Strategic objectives	Target outcomes	2020-21 consultation activities
<p><b>Better places</b></p> <p>A quality environment with liveable and affordable communities and vibrant regions</p>	<p>Align strategic planning</p> <p>Inform infrastructure needs and priorities</p> <p>Provide advice to support robust business cases and projects</p> <p>Build stakeholder confidence</p>	<p>Achieving Strategy delivery milestones</p> <p>Input from stakeholders to shape the development of the Strategy</p>	<p>28 one-to-one meetings with State agency and GTE representatives in support of the draft Strategy</p> <p>23 meetings with State agency and GTE heads to discuss infrastructure planning</p> <p>16 briefings to Members of Parliament and their staff</p> <p>12 meetings with regional development commissions and representative bodies</p> <p>7 IWA hosted workshops with its formal stakeholder groups to support development of draft Strategy</p>
<p><b>Future jobs and skills</b></p> <p>Grow and diversify the economy, create jobs and support skills development</p>	<p>Build stakeholder confidence</p> <p>Align strategic planning</p> <p>Inform infrastructure needs and priorities</p> <p>Provide advice to support robust business cases and projects</p>	<p>Engagement with industry stakeholders to support infrastructure planning</p>	<p>39 meetings with industry groups to gain input on how infrastructure could grow and diversify the economy</p> <p>8 infrastructure site and project tours</p>

## A snapshot of IWA's engagement activities during 2020-21

Government goal	Strategic objectives	Target outcomes	2020-21 consultation activities
<p><b>Sustainable finances</b></p> <p>Responsible financial management and better service delivery</p>	Align strategic planning	<p>Embedding of economic focus in the Strategy</p> <p>Ensuring better use of public resources for responsible and sustainable fiscal management</p>	<p>Worked with the Department of Treasury on whole of government deliverability and budget impacts of the recommendations in the draft Strategy</p> <p>Engaged with Western Australian Treasury Corporation to review the methodology applied to the assessment of the Strategy's affordability and deliverability</p>
<p><b>Strong communities</b></p> <p>Safe communities and supported families</p>	Build stakeholder confidence	Inform and consult a broad range of stakeholders in line with Strategy delivery milestones	<p>125 cross agency meetings hosted/attended where infrastructure planning was discussed</p> <p>15 IWA hosted public workshops in support of Discussion Paper; 11 face-to-face in Perth and the regions, 3 online, and 1 specifically youth focussed</p> <p>72 per cent stakeholder satisfaction achieved (against a target of at least 70 per cent)</p>

## Outcomes Based Management Framework

**Our Priorities: Sharing Prosperity, the State Government's broad, high-level goals guide the development of policies, programs and services by agencies. Not all government goals are equally applicable to all agencies.**

Through providing advice to support better decision-making by Government on infrastructure planning, delivery and operation, IWA directly contributes to planning better places for the Western Australian community, specifically contributing toward the two government goals:

- Grow and diversify the economy, create jobs and support skills development; and
- A quality environment with liveable and affordable communities and vibrant regions.

IWA's performance is measured by two key effectiveness indicators (KEI) and one efficiency indicator (EI), which were developed by IWA and approved as part of IWA's Outcome Based Management (OBM) framework by the Department of Treasury in 2019-20. No significant changes have been made since this development.

Upon commencement of IWA's Phase 2 functions and its supporting legislation, expected in 2021-22, IWA will review its OBM framework and associated performance indicators.

IWA shares no services or desired outcomes with other agencies.



Our  
performance

The below diagram outlines **the relationship between Government goals and IWA's OBM, and IWA's strategic objectives.**

Figure 1





## Auditor General

### INDEPENDENT AUDITOR'S OPINION 2021 Infrastructure Western Australia

To the Parliament of Western Australia

## Report on the audit of the financial statements

### Opinion

I have audited the financial statements of Infrastructure Western Australia which comprise:

- the Statement of Financial Position at 30 June 2021, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Summary of Consolidated Account Appropriations for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of Infrastructure Western Australia for the year ended 30 June 2021 and the financial position at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

## Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

I am independent of Infrastructure Western Australia in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## Responsibilities of the Board for the financial statements

The Board is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of Infrastructure Western Australia.

## Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

## Report on the audit of controls

### Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by Infrastructure Western Australia. The controls exercised by Infrastructure Western Australia are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, the controls exercised by Infrastructure Western Australia are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2021.

### The Board's responsibilities

The Board is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

## Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

## Report on the audit of the key performance indicators

### Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of Infrastructure Western Australia for the year ended 30 June 2021. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of Infrastructure Western Australia are relevant and appropriate to assist users to assess Infrastructure Western Australia's performance and fairly represent indicated performance for the year ended 30 June 2021.

## The Board's responsibilities for the key performance indicators

The Board is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal control it determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, Infrastructure Western Australia is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

## Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## My independence and quality control relating to the reports on controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## Other information

The Board is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial statements, key performance indicators and my auditor's report.

My opinions do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

## Matters relating to the electronic publication of the audited financial statements and key performance indicators

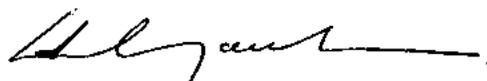
This auditor's report relates to the financial statements, controls and key performance indicators of Infrastructure Western Australia for the year ended 30 June 2021 included on Infrastructure Western Australia's website. Infrastructure Western Australia's management is responsible for the integrity of Infrastructure Western Australia's website. This audit does not provide assurance on the integrity of Infrastructure Western Australia's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements, controls or key performance indicators. If users of the financial statements, controls and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version of the financial statements, controls and key performance indicators.



Grant Robinson  
Assistant Auditor General  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
24 August 2021

## Certification of key performance indicators

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess Infrastructure WA's (IWA) performance, and fairly represent the performance of IWA for the financial year ended 30 June 2021.



John Langoulant AO  
Board Chairperson  
20 August 2021



Wayne Zekulich  
Audit, Risk and Finance Committee Chairperson  
20 August 2021



Phil Helberg  
Chief Executive Officer  
20 August 2021



André Brender-A-Brandis  
Acting Chief Financial Officer  
20 August 2021

**Key**  
performance  
indicators

# Audited key performance indicators information

## Government goals

Through providing advice to support better decision-making by Government on infrastructure planning and delivery, IWA is directly contributing to planning for improved infrastructure investment outcomes for the Western Australian community, specifically contributing towards the following Government Goals:

**Government Goal:** Future jobs and skills: Grow and diversify the economy, create jobs and support skills development; and

**Government Goal:** A quality environment with liveable and affordable communities and vibrant regions.

## Outcome Based Management framework

IWA's Outcome Based Management (OBM) framework consists of one agency level desired outcome (Outcome) and one agency service (Service):

**Outcome:** An informed Government on infrastructure matters, needs and priorities.

**Service:** Development of the State Infrastructure Strategy.

### Revision to the OBM framework

IWA's inaugural OBM framework was developed and approved by the Department of Treasury during 2019-20, and there were no revisions during the reporting year.

IWA will update its OBM framework in consultation with the Office of the Auditor General and the Department of Treasury in 2021-22.

### Explanations for significant variances

Variances have been identified for key effectiveness indicator KEI1.2 and effectiveness indicator EI1.1 and explanations have been provided.

## Key effectiveness indicators (KEI)

IWA's stated Outcome articulates the operational part of the *Infrastructure Western Australia Act 2019* (IWA Act), which is the delivery of the 20-year State Infrastructure Strategy (Strategy) (also referred to as the SIS). The Strategy will identify Western Australia's long term infrastructure needs and priorities over the next 20 years, and provide recommendations to the Premier and Government. To deliver the Outcome, IWA must deliver the Strategy. Every five years, or less as agreed with Government, a new 20-year Strategy will be prepared. Two key effectiveness indicators (KEI) are used to measure the achievement or otherwise of the Outcome.

### Agency level desired outcome: An informed Government on infrastructure matters, needs and priorities

	2019-20 Actual	2020-21 Target	2020-21 Actual	Explanatory Notes	
	Key effectiveness indicators (KEI)			Comments on Performance	Definition
KEI1.1 Completion of specific State Infrastructure Strategy (SIS) delivery milestones.	100%	100%	95%	<p>During 2020-21 IWA undertook more consultation than originally planned, to further evaluate draft recommendations. This resulted in a 21 day delay to the release of the draft Strategy, from 30 June 2021 to 21 July 2021.</p> <p>95% reflects level of progress achieved by 30 June 2021. The draft Strategy was released 390 days after the release of the Discussion Paper and 21 days after the 30 June 2021. The 369 days of progress to the 30 June 2021 represents 95% completion (<math>369/390=95\%</math>)</p>	<p>The draft Strategy follows the release of the Discussion Paper in June 2020, and supports the development of the final Strategy. The draft Strategy was publically released for comment on 21 July 2021, and will be followed by an eight week consultation period.</p>

	2019-20 Actual	2020-21 Target	2020-21 Actual	Explanatory Notes	
	Key effectiveness indicators (KEI)			Comments on Performance	Definition
KEI1.2 Completion of stakeholder events to facilitate consultation of key State Infrastructure Strategy (SIS) milestones.	27	25	39	<p>During 2020-21 IWA participated in 39 sessions where a representative of IWA, in their capacity as a representative of IWA, undertook consultation with key stakeholders, including:</p> <ul style="list-style-type: none"> <li>• 20 IWA hosted public stakeholder events specific to the draft Strategy, consisting of 11 sessions in the regions, 4 online, 4 formal stakeholder reference group meetings and 1 with sectoral experts; and</li> <li>• 19 sessions with industry and member groups, local government, young professionals, and sectoral experts.</li> </ul>	<p>Stakeholder events are defined as any event where a representative of IWA (a staff or Board member) gives a public presentation to stakeholders in their capacity as a representative of IWA, on the functions of IWA.</p> <p>A public event (in this context) is defined as any:</p> <ul style="list-style-type: none"> <li>• presentation given to stakeholders external to State government (e.g. to industry, local government, community – whether by invitation only or more broadly open); or</li> <li>• event that is open to the public (e.g. a regional roadshow).</li> </ul> <p>Stakeholder consultation is defined as genuine engagement with another party where notice has been given on the subject and where meaningful opportunity for the party to present their view is sought before any final decision is made. This can be undertaken face to face, online, via a consultation platform or portal, workshops, forums, working groups and presentations where a question and answer session is included.</p>

## Key efficiency indicator (EI)

A Service is the supply of an activity or good to a user external to the agency providing the Service. Services can comprise programs and outputs. The Service being delivered by IWA to achieve the stated desired Outcome is the delivery of the Strategy.

### Agency Service: Development of State Infrastructure Strategy

	2019-20 Actual	2020-21 Target	2020-21 Actual	Explanatory Notes	
	Key efficiency indicators (EI)			Comments on Performance	Definition
EI1.1  Average cost per FTE to deliver State Infrastructure Strategy (SIS).	\$216,000	\$302,000	\$354,000	<p>During 2020-21 IWA undertook more consultation than originally planned to further refine the draft recommendations.</p> <p>Also, in 2019-20 some consultation activities and expert consultant engagement were deferred to 2020-21 due to COVID-19 impacts. This resulted in an underspend in 2019-20 and an EI1.1 outcome in that year which was well below the target of \$330,800.</p> <p>The 2019-20 underspend was carried over in 2020-21 at Mid-Year Review, to facilitate IWA's extra consultation and expert consultant engagement, resulting in an increased efficiency indicator outcome.</p>	<p>EI 1.1 calculates the cost to deliver the service (the annual budget figure allocated to deliver the Strategy), compared to the effort required to deliver the service (number of full-time equivalent (FTE) staff directly contributing to the delivery of the Strategy). The FTE calculation is the actual average FTE effort throughout the year, not headcount at 30 June 2021.</p> <p>The actual cost to deliver the Strategy for 2020-21 is \$5,671,000. IWA had a full time equivalent (FTE) average of 16 by end of 2020-21; <math>\\$5,671,000/16 = \\$354,000</math>.</p>

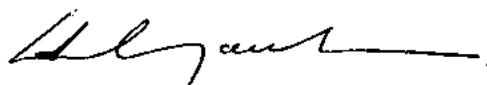


## Certification of financial statements

For the reporting period ended 30 June 2021

The accompanying financial statements of Infrastructure Western Australia (IWA) have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2021 and the financial position as at 30 June 2021.

At the date of signing we are not aware of any circumstances, which would render the particulars included in the financial statements misleading or inaccurate.



John Langoulant AO  
Board Chairperson  
20 August 2021



Wayne Zekulich  
Audit, Risk and Finance Committee Chairperson  
20 August 2021



Philip Helberg  
Chief Executive Officer  
20 August 2021



André Brender-A-Brandis  
Acting Chief Financial Officer  
20 August 2021

Financial  
statements

# Statement of Comprehensive Income

For the year ended 30 June 2021

	Notes	2021 \$'000	2020 \$'000
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expenses	2.1(a)	2,538	1,488
Supplies and services	2.2	2,683	1,309
Accommodation expenses	2.2	279	133
Other expenses	2.2	171	96
<b>Total cost of services</b>		<b>5,671</b>	<b>3,026</b>
<b>NET COST OF SERVICES</b>			
		<b>5,671</b>	<b>3,026</b>
<b>INCOME FROM STATE GOVERNMENT</b>			
Service appropriation	3.1	5,171	4,172
Resources received free of charge	3.1	53	22
<b>Total income from State Government</b>		<b>5,224</b>	<b>4,194</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>			
		<b>(447)</b>	<b>1,168</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>			
		<b>(447)</b>	<b>1,168</b>

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

## Statement of Financial Position

as at 30 June 2021

	Notes	2021 \$'000	2020 \$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5.1	1,347	1,481
Receivables	4.1	196	340
Prepayments	4.2	64	35
<b>Total Current Assets</b>		<b>1,607</b>	<b>1,856</b>
<b>Non-current Assets</b>			
Restricted cash and cash equivalents	5.1	47	-
Prepayments	4.2	-	18
<b>Total Non-current Assets</b>		<b>47</b>	<b>18</b>
<b>TOTAL ASSETS</b>		<b>1,654</b>	<b>1,874</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	4.3	276	349
Employee related provisions	2.1(b)	575	298
<b>Total Current Liabilities</b>		<b>851</b>	<b>647</b>
<b>Non-current Liability</b>			
Employee related provisions	2.1(b)	82	59
<b>Total Non-current Liability</b>		<b>82</b>	<b>59</b>
<b>TOTAL LIABILITIES</b>		<b>933</b>	<b>706</b>
<b>NET ASSETS</b>		<b>721</b>	<b>1,168</b>
<b>EQUITY</b>			
Contributed equity		-	-
Accumulated Surplus/(Deficit)		721	1,168
<b>TOTAL EQUITY</b>		<b>721</b>	<b>1,168</b>

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

## Statement of Changes In Equity

For the year ended 30 June 2021

Notes	Contributed equity \$'000	Accumulated Surplus/ (deficit) \$'000	Total equity \$'000
<b>Balance at 1 July 2019</b>	-	-	-
Surplus/(Deficit)	-	1,168	1,168
<b>Total comprehensive income for the period</b>	-	<b>1,168</b>	<b>1,168</b>
<b>Balance at 30 June 2020</b>	-	<b>1,168</b>	<b>1,168</b>
<b>Balance at 1 July 2020</b>	-	1,168	1,168
(Deficit)/Surplus	-	(447)	(447)
<b>Total comprehensive income for the period</b>	-	<b>721</b>	<b>721</b>
<b>Balance at 30 June 2021</b>	-	<b>721</b>	<b>721</b>

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

## Statement of Cash Flows

For the year ended 30 June 2021

	Notes	2021 \$'000	2020 \$'000
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service appropriation	3.1	5,171	4,172
<b>Net cash provided by State Government</b>		<b>5,171</b>	<b>4,172</b>
Utilised as follows:			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee benefits		(2,142)	(1,227)
Supplies and services and other expenses		(2,767)	(1,268)
Accommodation		(302)	(133)
GST payments on purchases		(238)	(63)
<b>Receipts</b>			
GST receipts from taxation authority		191	-
<b>Cash used in operating activities</b>		<b>(5,258)</b>	<b>(2,691)</b>
Net (decrease)/increase in cash and cash equivalents		(87)	1,481
Cash and cash equivalents at the beginning of the period		1,481	-
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>1,394</b>	<b>1,481</b>

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

## Summary of Consolidated Account Appropriations

For the year ended 30 June 2021

	2021 Budget \$'000	2021 Supplementary Funding \$'000	2021 Revised Budget \$'000	2021 Actual \$'000	2021 Variance \$'000
<b>Delivery of Services</b>					
Item 5 Net amount appropriated to deliver services	4,740	64	4,804	4,804	-
Section 25 Transfer of service appropriation	-	-	-	-	-
Amount Authorised by Other Statutes:					
Salaries and Allowances Act 1975	367	-	367	367	-
<b>Total appropriations provided to deliver services</b>	<b>5,107</b>	<b>64</b>	<b>5,171</b>	<b>5,171</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>5,107</b>	<b>64</b>	<b>5,171</b>	<b>5,171</b>	<b>-</b>

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

Note 7.7 'Explanatory Statement' provides details of significant variations between estimates and actual results for 30 June 2021.

# Notes to the financial statements

## 1. Basis of preparation

The Body Corporate is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Body Corporate is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Chief Executive's Overview' which does not form part of these financial statements.

Infrastructure WA was established on 24 July 2019. A full year of financial transactions were not incurred during this year, and full resourcing capacity was established in late 2019-20. The establishment year is not reflective of a full year of operational expenditure and as such affects comparability.

These annual financial statements were authorised for issue by the Accountable Authority of the Body Corporate on 20 August 2021.

## Statement of compliance

**These general purpose financial statements have been prepared in accordance with:**

*The Financial Management Act 2006 (FMA);*

- The Treasurer's Instructions (the Instructions or TIs);
- Australian Accounting Standards (AAS) including Reduced Disclosure Requirements; and
- Where appropriate, those AAS paragraphs applicable for not-for-profit entities have been applied.
- The FMA and the Treasurer's Instructions take precedence over AAS. Several AAS are modified by the Instructions to vary application, disclosure format and wording. Where modification is required and it has a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

## Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

## Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

## Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated as contributions by owners (at the time of, or prior, to transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

## 2. Use of our funding

### Expense incurred in the delivery of services

This section provides additional information about how the Body Corporate's funding is applied and the accounting policies relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Body Corporate in achieving its objectives and the relevant notes are:

	Notes	2021 \$'000	2020 \$'000
Employee benefits expenses	2.1(a)	2,538	1,488
Employee related provisions	2.1(b)	657	357
Other expenditure	2.2	3,133	1,538

### 2.1 (a) Employee benefits expenses

	2021 \$'000	2020 \$'000
Employee benefits(a)	2,279	1,362
Superannuation - defined contribution plans(b)	259	126
<b>Total employee benefits expenses</b>	2,538	1,488
Add: AASB 16 Non-monetary benefits(c)	19	-
Less: Employee contributions (per the statement of comprehensive income) (d)	(3)	-
<b>Net employee benefits</b>	2,554	1,488

### (a) Employee benefits

Include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, profit-sharing and bonuses; and non-monetary benefits (such as medical care, housing, cars and free or subsidised goods or services) for employees.

### (b) Superannuation

The amount recognises in profit or loss of the 'Statement of Comprehensive Income' comprises employer contributions paid to the Gold State Super (GSS), the West State Super (WSS), the Government Employees Superannuation Board (GESB), or other superannuation funds.

### (c) AASB 16 Non-monetary benefits

Non-monetary employee benefits are employee benefits expenses, predominantly relate to the provision of vehicle benefits measured at the cost incurred by the Body Corporate.

### (d) Employee contributions

Include contributions made to the Body Corporate by employees towards employee benefits that have been provided by the Body Corporate. This includes both AASB-16 and non-AASB 16 employee contributions.

## 2.1(b) Employee related provisions

Provision is made for benefits accruing to employees in respect of salaries and wages, annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Notes	2021 \$'000	2020 \$'000
<b>Current</b>		
Employee benefits provisions		
Annual leave <sup>(a)</sup>	285	123
Long service leave <sup>(b)</sup>	288	148
	<b>573</b>	<b>271</b>
Other provisions		
Employment on-costs <sup>(c)</sup>	2	27
<b>Total current employee related provisions</b>	<b>575</b>	<b>298</b>
<b>Non-current</b>		
Employee benefits provisions		
Long service leave <sup>(b)</sup>	82	54
Other provisions		
Employment on-costs <sup>(c)</sup>	-	5
<b>Total non-current employee related provisions</b>	<b>82</b>	<b>59</b>
<b>Total employee related provisions</b>	<b>657</b>	<b>357</b>

### (a) Annual leave liabilities

Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual leave is calculated as the present value of expected payments in relation to services provided by employees up to the end of the reporting date.

### (b) Long service leave liabilities

Unconditional long service leave provisions are classified as current liabilities as the Body Corporate does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Body Corporate has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Body Corporate does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply

at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

### (c) Employment on costs

The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses, Note 2.2 (apart from the unwinding of the discount (finance cost))' and are not included as part of the Body Corporate's 'employee benefits expense'. The related liability is included in 'Employment On-costs Provision'.

	2021 \$'000	2020 \$'000
<b>Employment on-costs provision</b>		
Carrying amount at start of period	32	-
(Reversals of)/ additional provisions recognised	(30)	32
<b>Carrying amount at end of period</b>	<b>2</b>	<b>32</b>

#### Key sources of estimation uncertainty - long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Body Corporate's long service leave provision. These include:

- Expected future salary rates
- Discount rates
- Employee retention rates; and
- Expected future payments

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

## 2.2 Other Expenditure

	2021 \$'000	2020 \$'000
<b>Supplies and services</b>		
Professional services	2,401	1,052
Communications	80	45
System Development and Maintenance	70	-
Consumables	31	29
Travel	43	52
Minor Equipment	23	40
Other	35	91
<b>Total supplies and services expenses</b>	<b>2,683</b>	<b>1,309</b>
<b>Accommodation expenses</b>		
Rentals	275	121
Repairs and maintenance	4	12
<b>Total accommodation expenses</b>	<b>279</b>	<b>133</b>
<b>Other</b>		
Other staff costs	52	12
Computer software licenses	2	16
Employment on-costs <sup>(a)</sup>	18	48
Audit fees - Internal/External	99	20
<b>Total other expenditure</b>	<b>171</b>	<b>96</b>
<b>TOTAL</b>	<b>3,133</b>	<b>1,538</b>

(a) Includes workers' compensation insurance

### Supplies and services

Supplies and services are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

### Accommodation expenses

Rental expenses include:

- i. Short-term leases with a lease term of 12 months or less;
- ii. Low-value leases with an underlying value of \$5,000 or less; and
- iii. Variable lease payments, recognised in the period in which the event or condition that triggers those payments occurs.

Repairs, maintenance and cleaning costs are recognised as expenses as incurred.

### Other operating expenses

Other expenses generally represent the day-to-day running costs incurred in normal operations. Other staff costs include training and staff development.

### Employee on-cost

Employee on-cost includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 2.1(b) 'Employee Related Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

## 3. Our funding source

This section provides additional information about how the Body Corporate obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Body Corporate and the relevant notes are:

	Notes	2021 \$'000	2020 \$'000
Income from State Government	3.1	5,224	4,194
<b>3.1 Income from State Government</b>			
<b>Appropriation received during the period:</b>			
Service appropriations <sup>(a)</sup>		5,171	4,172
Services received free of charge from other State Government agencies during the period: Determined on the basis of the following estimates provided by agencies Department of Finance - represents lease administration services and depreciation on fit-outs		53	22
<b>Total income from State Government</b>		<b>5,224</b>	<b>4,194</b>

### (a) Service appropriations

Service appropriations are recognised as income at fair values in the period in which the Body Corporate gains control of the appropriated funds. The Body Corporate gains control of appropriated funds at the time those funds are deposited in the bank account or credited to the 'Amounts receivable for services (Holding Account)' held at Treasury.

Service appropriations fund the net cost of services delivered. Appropriation revenue only comprises the following:

- Cash component.

## 4. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Body Corporate's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes	2021 \$'000	2020 \$'000
Receivables	4.1	196	340
Prepayments	4.2	64	53
Payables	4.3	276	349

### 4.1 Receivables

	2021 \$'000	2020 \$'000
<b>Current</b>		
Trade receivables	78	-
Other receivables <sup>a</sup>	11	277
GST receivable	107	63
<b>Total receivables</b>	<b>196</b>	<b>340</b>

<sup>a</sup> Other receivables represent estimated amounts owing for employee leave entitlements from other Agencies and amounts owing for salary overpayments from employees.

### 4.2 Prepayments

	2021 \$'000	2020 \$'000
Current	64	35
Non-current	-	18
<b>Balance at end of period</b>	<b>64</b>	<b>53</b>

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covers a term extending beyond that period.

### 4.3 Payables

	2021 \$'000	2020 \$'000
<b>Current</b>		
Trade payables	184	36
Accrued salaries	37	213
Accrued expenses	55	100
<b>Balance at end of period</b>	<b>276</b>	<b>349</b>

**Payables** are recognised at the amounts payable when the Body Corporate becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as settlement is generally within 30 days.

**Accrued salaries** represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. The Body Corporate considers the carrying amount of accrued salaries to be equivalent to its fair value.

## 5. Financing

This section sets out the material balances and disclosures associated with the financing and cash flow of the Body Corporate.

	Notes
Cash and cash equivalents	5.1

### 5.1 Cash and cash equivalents

	2021 \$'000	2020 \$'000
Cash and cash equivalents	1,347	1,481
Restricted cash and cash equivalents	47	
<b>Balance at end of period</b>	<b>1,394</b>	<b>1,481</b>
<b>Restricted cash and cash equivalents</b>		
<b>Non-Current</b>		
Accrued salaries suspense account <sup>(a)</sup>	47	-

<sup>(a)</sup> Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of 11 years.

For the purpose of the Statement of Cash Flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand (readily convertible) to a known amount of cash and which are subject to insignificant risk of changes in value.

## 6. Financial instruments and contingencies

This note sets out the key risk management policies and measurement techniques of the Body Corporate.

	Notes
Financial Instruments	6.1
Contingent liabilities and assets	6.2
Commitments	6.3

### 6.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting date are:

	2021 \$'000	2020 \$'000
<b>Financial Assets</b>		
Cash and cash equivalents	1,394	1,481
Receivables and other assets <sup>(a)</sup>	89	277
<b>Total financial assets</b>	<b>1,483</b>	<b>1,758</b>
<b>Financial Liability</b>		
Financial liabilities at amortised cost	239	136
<b>Total financial liability</b>	<b>239</b>	<b>136</b>

<sup>(a)</sup> The amount of receivables excludes GST recoverable from ATO (statutory receivable).

### 6.2 Contingent liabilities and contingent assets

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position but are disclosed and, if quantifiable, are measured at the best estimate.

### **6.2.1 Contingent liabilities**

There were no contingent liabilities at 30 June 2021.

### **6.2.2 Contingent assets**

There were no contingent assets at 30 June 2021.

### **6.3 Commitments**

There were no capital commitments at 30 June 2021.



## 7. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	7.1
Initial application of Australian Accounting Standards	7.2
Key management personnel	7.3
Related party transactions	7.4
Remuneration of auditor	7.5
Supplementary Financial Information	7.6
Explanatory statement	7.7

### 7.1 Events occurring after the end of the reporting period

There were no significant events affecting the operations of the Body Corporate after the reporting period.

### 7.2 Initial application of an Australian Accounting Standard

AASB 1059 Service Concession Arrangements: Grantors

This standard is effective on or after 1 January 2020. This standard addresses the accounting for a service concession arrangement (a type of public private partnership) by a grantor that is a public sector agency by prescribing the accounting for the arrangement from the grantor's perspective. Management has assessed the Body Corporate's service concession arrangements against the provisions of this Standard and determined that the provisions of the new Standard do not apply to these arrangements.

### 7.3 Key management personnel

The Body Corporate has determined that key management personnel includes the Board of Directors and senior officers of the Body Corporate.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Body Corporate for the reporting period are presented within the following bands:

	2021	2020
<b>Compensation band (\$)</b>		
500,001 – 510,000	1	-
330,001 – 340,000	-	1
230,001 – 240,000	1	-
120,001 – 130,000	1	-
100,001 – 110,000	-	1
80,001 – 90,000	1	-
60,001 – 70,000	-	1
40,001 – 50,000	4	4
0 – 10,000	6	5
	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Short-term employee benefits	907	597
Post-employment benefits	82	57
Other long-term benefits	146	30
<b>Total compensation of senior officers</b>	<b>1,135</b>	<b>684</b>

The total compensation includes the superannuation expense incurred by the Body Corporate in respect of senior officers.

## 7.4 Related party transactions

The Body Corporate is a wholly owned and controlled entity of the Government of Western Australia. Related parties of the Body Corporate include:

- Board Members and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other agencies and public sector entities, including related bodies, that are included in the whole-of-government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

### Material transactions with related parties

Outside of normal citizen type transactions with the Body Corporate, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

## 7.5 Remuneration of auditor

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

	2021 \$'000	2020 \$'000
Auditing the accounts, financial statements, controls, and key performance indicators	28	20

## 7.6 Supplementary Financial Information

### 7.6(a) Write-offs

There were no write-offs during the year.

### 7.6(b) Losses through theft, defaults and other causes

There were no losses through theft, defaults and other causes during the year.

### 7.6(c) Gifts of public property

The Body Corporate did not provide any gifts of public property during the year.

## 7.7 Explanatory statement

All variances between annual estimates (original budget) and actual results for 2021, and between the actual results for 2021 and 2020 are shown below. Narratives are provided for key major variances which are greater than 10% and 1% of prior year Total Cost of Services for the statements of Comprehensive Income, Cash Flows, and are greater than 10% and 1% of budgeted Total Assets for the Statement of Financial Position.

	Variance Note	Estimate 2021 \$'000	Actual 2021 \$'000	Actual 2020 \$'000	Variance between estimate and actual \$'000	Variance between actual results for 2021 and 2020 \$'000
<b>7.7.1 Statement of Comprehensive Income Variances</b>						
<b>Expenses</b>						
Employee benefits expense	1, A	2,190	2,538	1,488	348	1,050
Supplies and services	2	2,635	2,683	1,309	48	1,374
Accommodation expenses	3, B	150	279	133	129	146
Other expenses	4	154	171	96	17	75
<b>Total cost of services</b>		<b>5,129</b>	<b>5,671</b>	<b>3,026</b>	<b>542</b>	<b>2,645</b>
<b>Income from State Government</b>						
Service appropriation	5	5,107	5,171	4,172	64	999
Resources received free of charge	6, C	22	53	22	31	31
<b>Total income from State Government</b>		<b>5,129</b>	<b>5,224</b>	<b>4,194</b>	<b>95</b>	<b>1,030</b>
<b>(DEFICIT)/SURPLUS FOR THE PERIOD</b>		<b>-</b>	<b>(447)</b>	<b>1,168</b>	<b>(447)</b>	<b>(1,615)</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>-</b>	<b>(447)</b>	<b>1,168</b>	<b>(447)</b>	<b>(1,615)</b>

### Major Actual (2021) and Actual (2020) Variance Narratives

1. Employee Benefits Expense increased by \$1 million (70%) due to a significant increase in the level of full-time equivalent staff during the year as IWA expanded its capability and capacity for operation.
2. Supplies and Services increased by \$1.4 million (104%). This represents additional expenditure for professional services, incurred during the first full year of operations.
3. Accommodation increased by \$0.15 million (109%) as a full year lease was incurred for 2020/21 along with additional premises lease space at Dumas House.
4. Other Expenses increased by \$0.08 million (78%) due to internal audit fees incurred in 2020/21.
5. Service Appropriation increased by \$1 million (23%) due to funding a full year of operations compared to eight months' operations in 2019/20.
6. Resources received free of charge increased by \$0.03 million (141%) due to increased Government Office Accommodation fit-out depreciation in 2020/21.

### Major Actual (2021) and Estimate (2021) Variance Narratives

- A. Employee Benefits Expense was \$0.35 million (15%) higher than the estimate due to higher staff levels employed during 2020/21 increasing capacity during a first full year of operation.
- B. Accommodation was \$0.13 million (86%) higher than the estimate due to additional premises lease space at Dumas House.
- C. Resources received free of charge increased by \$0.03 million (141%) due to increased Government Office Accommodation fit-out depreciation in 2020/21.

	Variance Note	Estimate 2021 \$'000	Actual 2021 \$'000	Actual 2020 \$'000	Variance between estimate and actual \$'000	Variance between actual results for 2021 and 2020 \$'000
<b>7.7.2 Statement of Financial Position Variances</b>						
<b>Assets</b>						
<b>Current Assets</b>						
Cash and cash equivalents		1,481	1,347	1,481	(134)	(134)
Receivables	7, D	339	196	340	(143)	(144)
Prepayments	8, E	35	64	35	29	29
<b>Total Current Assets</b>		<b>1,855</b>	<b>1,607</b>	<b>1,856</b>	<b>(248)</b>	<b>(249)</b>
<b>Non-current assets</b>						
Restricted cash and cash equivalents	9, F	-	47	-	47	47
Prepayments	10, G	18	-	18	(18)	(18)
<b>Total Non-Current Assets</b>		<b>18</b>	<b>47</b>	<b>18</b>	<b>29</b>	<b>29</b>
<b>TOTAL ASSETS</b>		<b>1,873</b>	<b>1,654</b>	<b>1,874</b>	<b>(219)</b>	<b>(220)</b>
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Payables	11, H	136	276	349	140	(73)
Employee related provisions	12, I	510	575	298	65	277
<b>Total Current Liabilities</b>		<b>646</b>	<b>851</b>	<b>647</b>	<b>205</b>	<b>204</b>
<b>Non-Current Liabilities</b>						
Employee related provisions	12, I	59	82	59	23	23
<b>Total Non-Current Liabilities</b>		<b>59</b>	<b>82</b>	<b>59</b>	<b>23</b>	<b>23</b>
<b>TOTAL LIABILITIES</b>		<b>705</b>	<b>933</b>	<b>706</b>	<b>228</b>	<b>227</b>
<b>NET ASSETS</b>		<b>1,168</b>	<b>721</b>	<b>1,168</b>	<b>(447)</b>	<b>(447)</b>

## 7.7.2 Statement of Financial Position Variances

### EQUITY

Contributed equity

Accumulated deficit

### TOTAL EQUITY

Variance Note	Estimate 2021 \$'000	Actual 2021 \$'000	Actual 2020 \$'000	Variance between estimate and actual \$'000	Variance between actual results for 2021 and 2020 \$'000
	-		-	-	-
	1,168	721	1,168	(447)	(447)
	<b>1,168</b>	<b>721</b>	<b>1,168</b>	<b>(447)</b>	<b>(447)</b>

### Major Actual (2021) and Actual (2020) Variance Narratives

7. Receivables decreased by \$0.14 million (42%) due to reduced receivables from other Government departments for staff leave transfers.
8. Prepayments (Current) increased by \$0.03 million (83%) due to increased insurance and licence costs.
9. Restricted cash and cash equivalents increased by \$0.05 million reflecting Accrued Salaries and Wages for the 27th Pay instalment paid during the year.
10. Prepayments (Non-current) decrease by \$0.02 million (100%) due to the expiry of prepaid insurances and licences within the next 12 months after the reporting date.
11. Payables decreased by \$0.07 million (21%) due to reduced accrued expenses following a more timely payment of suppliers.
12. Employee related provisions increased by \$0.3 million (84%) due to a full complement of staff (17) as at 30 June 2021, compared to the prior year (14) as a result of increased annual and long service leave transferred from other government agencies.

### Major Actual (2021) and Estimate (2021) Variance Narratives

- D. Receivables decreased by \$0.14 million (42%) due to reduced receivables from other Government departments for staff leave transfers.
- E. Prepayments (Current) were \$0.03 million (83%) higher than the estimate due to increased insurance and licence costs.
- F. Restricted cash and cash equivalents increased by \$0.05 million reflecting Accrued Salaries and Wages for the 27th Pay instalment paid during the year.
- G. Prepayments (Non-current) decrease by \$0.02 million (100%) due to the expiry of prepaid insurances and licences within the next 12 months after the reporting date.
- H. Payables increased by \$0.14 million (103%) due to a reclassification of accrued salaries and wages from employee provisions to payables.
- I. Employee related provisions increased by \$0.07 million (13%) due to a full complement of staff (17) as at 30 June 2021, compared to the prior year (14) as a result of increased annual and long service leave transferred from other government agencies offset by a reclassification of accrued salaries and wages from employee provisions to payables.

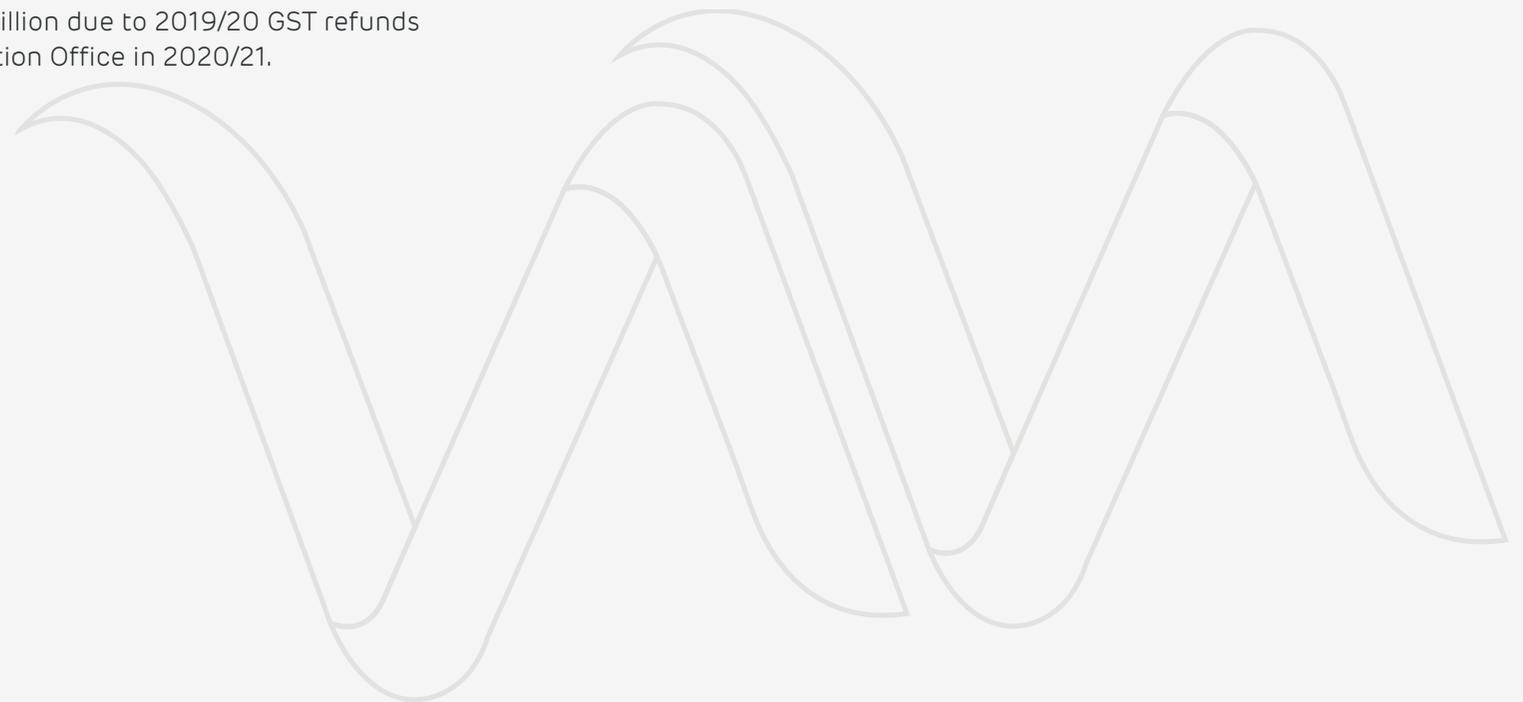
	Note	Estimate 2021 \$'000	Actual 2021 \$'000	Actual 2020 \$'000	Variance between estimate and actual \$'000	Variance between actual results for 2021 and 2020 \$'000
<b>7.7.3 Statement of Cash Flows Variances</b>						
<b>Cash Flows from State Government</b>						
Service appropriation	13	5,107	5,171	4,172	64	999
<b>Net cash provided by State Government</b>		<b>5,107</b>	<b>5,171</b>	<b>4,172</b>	<b>64</b>	<b>999</b>
Utilised as follows:						
<b>Cash Flows from Operating Activities</b>						
<b>Payments</b>						
Employee benefits	14	(2,190)	(2,142)	(1,227)	48	(915)
Supplies and services and other expenses	15	(2,767)	(2,767)	(1,268)	-	(1,499)
Accommodation	16, J	(150)	(302)	(133)	(152)	(169)
GST payments on purchases	17	(259)	(238)	(63)	21	(175)
<b>Receipts</b>						
GST receipts from taxation authority	18, K	259	191	-	(68)	191
<b>Net cash used in operating activities</b>		<b>(5,107)</b>	<b>(5,258)</b>	<b>(2,691)</b>	<b>(151)</b>	<b>(2,567)</b>
Net increase/(decrease) in cash and cash equivalents		-	(87)	1,481	(87)	(1,568)
Cash and cash equivalents at the beginning of the period		1,481	1,481	-	-	-
<b>Cash and cash equivalents at the end of the period</b>		<b>1,481</b>	<b>1,394</b>	<b>1,481</b>	<b>(87)</b>	<b>(1,568)</b>

### Major Actual (2021) and Actual (2020) Variance Narratives

13. Service Appropriation increased by \$1 million (24%) due to a full year of funding operations, compared to eight months' operations in 2019/20.
14. Employee Benefits Expense increased by \$0.92 million (75%) due to an increase in the level of full-time equivalent staff employed during the year, increasing capacity for a full year of operations.
15. Supplies and Services increased by \$1.5 million (118%), representing the additional professional services expenditure incurred during a first full year of operations.
16. Accommodation increased by \$0.17 million (127%) as a full year lease was incurred in 2020/21 along with additional premises lease space at Dumas House.
17. GST payments increased by \$0.18 million (278%) due to increased purchases of goods and services in the first full year of operation.
18. GST receipts increased by \$0.19 million due to 2019/20 GST refunds received from the Australian Taxation Office in 2020/21.

### Major Actual (2021) and Estimate (2021) Variance Narratives

- J. Accommodation increased by \$0.15 million (101%) as a full year lease was incurred in 2020/21 along with additional premises lease space at Dumas House.
- K. GST receipts were \$0.07 million (26%) lower than the estimate due to the timing of GST refunds received from the Australian Taxation Office for the June 2021 quarter.



# Other financial disclosures

## Pricing policies of services provided

During 2020-21 IWA did not provide services that incurred fees and/or charges.

## Employment and industrial relations

At 30 June 2021, IWA had 17 employees by head count and 16 full time equivalent employees (FTE). 65 per cent of FTEs are female and 35 per cent are male.

Staff Profile	Female*	Male*	2020-21 Total*
Full-time permanent	10	5	15
Full-time contract	1	1	2
Part-time permanent	0	0	0
Part-time contract	0	0	0
Total	11	6	17

\* Headcount does not include staff seconded to other agencies, nor staff nominated through a service level agreement.

## Staff development

IWA is committed to the development of its employees and Board members, to ensure the continuous development of a highly skilled, professional and credible workforce with the ability to deliver strategic infrastructure outcomes for the State.

In 2019-20, IWA established a three step staff development program which aims for staff to discuss and set career and development goals across a 12 month period. Staff training and development continued to be a priority in 2020-21, following the appointment of all permanent staff positions.

Ethical and accountable decision making training was provided to all staff in August 2020.

## Workers compensation

No workers compensation claims were recorded during 2020-21.

## Ministerial directions

In accordance with section 60 of IWA Act, the Premier may (subject to certain limitations) give written directions to IWA about the performance of its functions, and IWA must give effect to the directions.

IWA received no Ministerial directions in 2020-21.

## Governance disclosures

### Internal audit

IWA's Internal Auditors were appointed in June 2020.

Under the Government's Common Use Arrangement Audit and Financial Advisory Services and in accordance with Treasurer's Instruction 1201 Internal Audit updated in December 2019, IWA engaged the services of RSM Australia as internal auditor and to provide IWA's head of internal audit from July 2020.

In August 2020 a three year internal audit program was approved by IWA's Board and Audit, Risk and Finance Committee (ARFC). The program is tailored to test the establishment phase of IWA and provide assurance the agency is: operating in an effective, economic and efficient manner; compliant with relevant legislation, and; managing key emerging risks. As IWA's functions develop further, the focus of the program will transition to reflect the maturity of the agency's business operations.

Internal audits completed during 2020-21 included:

- accounts payable;
- human resources and payroll management processes;
- governance, risk and legislative compliance; and
- procurement compliance with State Supply Commission guidelines (for 2019-20 and 2020-21).

The internal audit program for 2021-22 and 2022-23 was approved by the ARFC and Board in May 2021.

### External audit

IWA's external audit has been undertaken by the Office of the Auditor General. IWA's first audit was completed in July 2020.

Under section 62 of the IWA Act, the provisions of the *Financial Management Act 2006* and the *Auditor General Act 2006* regulating the financial administration, audit and reporting of statutory authorities apply to and in relation to IWA and its operations.

# Other disclosures and legal compliance

## Risk management

IWA is committed to implementing practical and comprehensive risk management, ensuring effective risk management remains central to all of IWA's activities. The management of risk is the responsibility of everyone, and an integral part of IWA's organisational culture. It is reflected in the policies, protocols, systems and processes used to ensure efficient and effective functions and activities.

IWA's Risk Management Framework is consistent with AS ISO 31000:2018 (the Risk Management Standard) and the WA State Government Risk Management Guidelines (July 2016), and is designed to meet the requirements of Treasurer's Instruction 825 Risk Management and Security, and to meet IWA's legislative responsibilities under the IWA Act.

IWA's Risk Management Framework is accompanied by a risk management policy, risk appetite statement and strategic and operational risk registers.

Review of the risk registers is reported to the ARFC and the Board. Potential risk impacts are a required topic in ARFC and Board agenda papers.

## Contact with a lobbyist

IWA ensured compliance with the Public Sector Commission's Contact with Lobbyist Code by requiring the completion of a form when contact with a lobbyist is made. A register of contact is maintained by IWA.

## Directors insurance

In 2020-21 IWA paid \$12,295 (excluding GST and Stamp Duty) for insurance to indemnify its directors as defined in Part 3 of the *Statutory Corporations (Liabilities of Directors) Act 1996* against liability incurred under sections 13 or 14 of the *Statutory Corporations (Liability of Directors) Act 1996*.

## Other legal requirements

### Unauthorised use of credit cards

Staff are reminded of their obligations under IWA's Purchasing Card Policy. In 2020-21 there were no unauthorised uses of credit cards.

### Advertising expenditure

In accordance with section 175ZE of the *Electoral Act 1907*, IWA has incurred \$1,542.35 (including GST) with advertising, market research, media advertising, polling and direct mail organisations.

Advertising	Amount (inc GST)	Total (inc GST)
Initiative Media Australia Pty Ltd	\$1,390.60	\$1,542.35
LinkedIn	\$151.75	
Direct Mail	Nil	Nil
Media Advertising	Nil	Nil
Market research	Nil	Nil
Polling	Nil	Nil

## Disability access and inclusion plan outcomes

IWA's inaugural Disability Access and Inclusion Plan (DAIP) was released in October 2020.

The *Western Australian Disability Services Act 1993* requires State Government authorities to develop and implement a DAIP which should further both the principles and the objectives of the *Western Australian Disability Services Act 1993*.

IWA commenced or completed other minor activities since October 2020 such as:

- amending the event management pack to include disability advertising and accessibility collection details to ensure all IWA events are appropriate and accessible, and alternative forms of engagement are considered;
- ensuring all IWA publications including corporate documents are made available online, and can be made available in alternative formats if requested; and
- offering training and upskilling opportunities to staff to enhance awareness and knowledge of disability and inclusion in the workplace.

## Compliance with public sector standards and ethical codes

IWA has established policies and procedures to ensure compliance with section 31(1) of the *Public Sector Management Act 1994*. No breaches were reported in 2020-21.

### Code of Conduct

IWA is committed to ensuring all Board and members and staff act with integrity to ensure the Western Australian Government and community have confidence in IWA's performance.

IWA's Code of Conduct (the Code) was reviewed by the Board in September 2020 and provides the guidelines to support ethical and accountable behaviour for IWA representatives.

The Code outlines the expected minimum standards of behaviour relating to:

- personal behaviour;
- communication and official information;
- fraudulent or corrupt behaviours;
- use of public resources, including the incurring of expenditure, travel and accommodation, providing hospitality, and the use of phones;
- recordkeeping and the use of information;
- conflicts of interest and gifts and benefits; and
- reporting suspected breaches of the code.

All Board members and IWA employees are familiarised with the Code and are required to declare their understanding and compliance with the Code on commencement of their appointment or employment.

### **Accountable and ethical decision making training**

One accountable and ethical decision making training session was held by IWA in 2020-21 for all staff. Further sessions are planned in 2021-22.

### **Conflict of Interest**

In accordance with section 45 of the IWA Act, Board and ARFC members have an obligation to disclose a material personal interest in a matter being considered by the Board or a committee, as soon as possible after the relevant facts have come to their knowledge.

If the CEO has a material personal interest in a matter that relates to IWA's affairs, they must disclose the nature and extent of the interest to the Board as soon as possible after the relevant facts have come to their knowledge.

Under IWA's Conflict of Interest Policy, IWA's Board and ARFC members, the CEO and employees are required to disclose any actual, potential or perceived conflicts of interest (including professional conflicts) by completing a Conflict of Interest Declaration that is reviewed by the Chairperson or CEO. Information included in the Conflict of Interest declaration is held in a Conflict of Interest Declarations Register managed and maintained by IWA.

In addition, Board and ARFC members and the CEO are required to complete a Statement of Interest Declaration form to assist with identifying and managing actual, perceived and potential conflicts of interest. The form is required to be completed on appointment to IWA, and reviewed and updated annually, or as material interests change.

Information included in the Statement of Interest Declaration form is held in the Conflict of Interest Declarations Register managed and maintained by IWA.

### **Recordkeeping plans**

In accordance with section 19 of the *State Records Act 2000*, each government organisation is required to have a Recordkeeping Plan that has been approved by the State Records Commission. IWA's first record keeping plan was submitted and approved in early 2020. A report of the review will be submitted to the State Records Office by April 2025.

IWA's Recordkeeping Plan recognises that recordkeeping services are provided through a service level agreement with the Department of the Premier and Cabinet.

### **Freedom of Information requests**

A link to IWA's Freedom of Information (FOI) process is available on the IWA website.

In accordance with the *Freedom of Information Act 1992*, the public have a legal right to access records (which are not otherwise exempt) held by State Government agencies.

IWA's FOI services are provided by the Department of the Premier and Cabinet through a service level agreement. A link to the Department of the Premier and Cabinet's processes to lodge a FOI application is available to the public on IWA's website.

No FOI requests were received in 2020-21.

## Government policy requirements

### Board and Committee remunerations

#### Board

In 2020-21, the Board formally met on 15 occasions, including 12 Board meetings and 3 Special Board meetings.

Position	Member	Period of membership	Term of appointment	Type of Remuneration	Base Remuneration	Actual Remuneration <sup>1</sup>	Meeting invitations	Meeting attendances <sup>2</sup>
Chairperson	John Langoulant	12 months	5 years	Per Annum	\$109,494	\$121,192	15	15
Deputy Chairperson	Nicole Lockwood	12 months	5 years	Per Annum	\$76,645	\$84,834	15	15
Ex-Officio Member (Under Treasurer)	Michael Barnes	12 months	NA	NA	\$0	\$0	15	10
Ex-Officio Member (Director General Department of Planning, Lands and Heritage)	Gail McGowan <sup>3</sup>	11 months	NA	NA	\$0	\$0	14	11
	Jodi Cant	1 month	NA	NA	\$0	\$0	1	1
Ex-Officio Member (Director General Department of the Premier and Cabinet)	Rebecca Brown <sup>3</sup>	11 months	NA	NA	\$0	\$0	14	10
	Emily Roper	1 month	NA	NA	\$0	\$0	1	1
Member	Wayne Zekulich	12 months	3 years	Per Annum	\$41,926	\$46,405	15	15
Member	Kerryl Bradshaw	12 months	5 years	Per Annum	\$41,926	\$46,405	15	15
Member	Andrea Sutton	12 months	3 years	Per Annum	\$41,926	\$46,405	15	15
Member	Terry Agnew	12 months	5 years	Per Annum	\$41,926	\$46,405	15	15
Member	Richard Sellers <sup>4</sup>	11 months	3 years	NA	\$0	\$0	14	10

#### Notes:

<sup>1</sup> Actual remuneration is inclusive of GST, superannuation and allowances.

<sup>2</sup> Voting proxies that attend meetings on behalf of a Board member (e.g. when formally acting in a Director General position) are counted as an attendance. Non-voting observers that attend meetings in the place of a Board member are not counted as an attendance.

<sup>3</sup> Gail McGowan and Rebecca Brown left their respective ex-officio Board positions in May 2021. Jodi Cant and Emily Roper respectively filled these positions in an acting capacity in June 2021.

<sup>4</sup> Richard Sellers resigned from the Board in May 2021. A replacement Board member will be confirmed in 2021-22.

### Board strategy working group meetings

During the development of the draft Strategy, the Board agreed to attend informal working group meetings to interrogate and consider potential sector and cross sectoral recommendations.

Five informal working group meetings were held across March and April 2021, each with a different subset of Board members in attendance, to discuss in more detail than is possible at a Board meeting, the potential sector and cross sectoral Strategy recommendations. As these were not formal Board meetings they have not been included in the members meeting invitations and attendance figures.

### Infrastructure Australia delegation

In May 2020, the Board agreed to an arrangement for Infrastructure Australia submission approvals whereby a nominated sub-group of Board members are delegated the authority to review and approve those submissions.

Pursuant to section 12(1) of the IWA Act, the IWA Board delegated the function to review and report to the Premier on infrastructure proposals prior to their submission to Infrastructure Australia as per Section 8(1)e of the IWA Act.

The functions are delegated to the following IWA Board members:

- IWA Chairperson;
- IWA Deputy Chairperson;
- Director General, Department of the Premier and Cabinet; and
- Under Treasurer.

Alternate delegates from within the Board are nominated should a material conflict of interest arise within the delegated sub-group.

19 submissions were reviewed by the delegated sub-group in 2020-21.

The Board has separately delegated its functions under section 8(1)(f) to the IWA CEO under the direction of the Premier, to coordinate the provision of information and submissions to Infrastructure Australia.

### Audit, Risk and Finance Committee

IWA's ARFC was established in February 2020 under section 43 of the IWA Act, supported by the ARFC Charter and, in accordance with Treasurer's Instruction 1201. The ARFC has a minimum of three members and is chaired by a suitably qualified person who is external to IWA, being either a person from another State Government agency, a person external to government or a non-government Board member.

IWA's inaugural ARFC Chairperson is non-government IWA Board member Wayne Zekulich. The other members are non-government IWA Board members. All other Board members are provided with the meeting papers and minutes, and are invited to attend the meetings. An update of each ARFC meeting is provided to the following Board meeting.

The ARFC assists the Board in carrying out its corporate governance and oversight responsibilities in relation to IWA's internal and external audit functions, risk management systems, accounting policies, financial reporting and internal control systems.

ARFC members do not receive additional remuneration. In 2020-21, four ARFC meetings were held.

Position	Member	Meeting Invitations	Meetings attendances
Chairperson	Wayne Zekulich	4	4
Member	Kerryl Bradshaw	4	4
Member	Andrea Sutton	4	4

## Occupational safety, health and injury management

IWA is committed to ensuring a healthy, safe and accident free workplace for all its employees, contractors and visitors.

IWA's Risk Management Framework (RMF) identifies occupational safety and health (OSH) as a risk criterion against which strategic and operational risks are assessed. Regular RMF reporting is made to the CEO, ARFC and Board.

During 2020-21 IWA arranged two first aid training sessions for two staff, and firewarden training is undertaken quarterly.

Regular OSH updates are provided to staff in debrief meetings from ARFC and Board, and by the CEO at team meetings when required.

IWA continues to develop and finalise its OSH policies, procedures, guidelines and plans to ensure compliance with the *Occupational Safety and Health Act 1984* and the *Workers' Compensation and Injury Management Act 1981*. An OSH internal audit is planned for 2020-21 which will provide guidance to IWA on any outstanding matters.

A level of OSH services and support are provided by the Department of the Premier and Cabinet through a service level agreement.

Indicator	Target	2019-20 Performance	2020-21 Performance	Notes on performance
Number of fatalities	Zero (0)	Zero (0)	Zero (0)	
Lost time injury and disease (LTI/D) incidence rate	Zero (0) or 10% improvement on the previous three (3) years	Zero (0)	Zero (0)	
Lost time injury and disease severity rate	Zero (0) or 10% improvement on the previous three (3) years	Zero (0)	Zero (0)	
Percentage of injured workers returned to work within i) 13 weeks ii) 26 weeks	Greater than or equal to 80% return to work within 26 weeks.	i) NA ii) NA	i) NA ii) NA	
Percentage of managers and supervisors trained in occupational safety, health and injury management responsibilities	Greater than or equal to 80%	Zero (0)	30%	Two of IWA's six managers have been trained in injury management. IWA will continue to offer injury management training to all management and staff through its OSH development.

## COVID-19

In March 2020 a worldwide pandemic was declared by the World Health Organisation in response to the escalating nature of the COVID-19 novel coronavirus. Shortly following this, the Western Australian Government declared a Public Health State of Emergency, and released the Western Australian Government Pandemic Plan.

Throughout 2020-21 IWA prioritised the health of its employees, Board and visitors, and maintained a range of procedures and tools to minimise potential spread of the virus, and maintain social distance in the office.

During the Perth and Peel regional lockdowns in February, April and June 2021 IWA applied its policies and tools to enable staff to work from home, which includes a Flexible Work Policy, and Working from Home Occupational Safety and Health Checklist.

These policies and tools were also used throughout the year to allow staff to work flexibly should they need to for health or other reasons.

## Multicultural Policy Framework

IWA is currently developing its first Multicultural Policy Framework for submission to the Office of Multicultural Interests in 2021-22.

## Photo acknowledgements

IWA would like to thank the many State Government agencies, GTEs, local governments and other entities who have generously made their photography available for IWA's use (in order of appearance).

Page	Description	Source
1	Salt Mines Onslow	Shutterstock
	Optus Stadium and Perth CBD	Optus Stadium
	Farm in Wheatbelt	Shutterstock
	UWA Multimedia Centre	University of Western Australia
2	Bunuru Festival Yagan Square	Metropolitan Redevelopment Authority
7	Perth City skyline from the Perth hills	Shutterstock
9	Aerial Shot of Albany	Shutterstock
23	Board members at WA Museum Boorla Bardip	Infrastructure WA
25	Infrastructure WA meeting with Aboriginal Advisory Council WA	Infrastructure WA
26	Discussion Paper roadshow event, Perth	Infrastructure WA
27	Tour of Kalgoorlie Super Pit	Infrastructure WA
28	Discussion Paper roadshow event, Broome	Infrastructure WA
29	Australian Aboriginal boy enjoys the evening of summer	Shutterstock
32	Elizabeth Quay Playground	Tourism Western Australia
43	Mandurah	Mandurah and Peel Tourism Organisation and Travis Hayto
75	Wellington Dam	Department of Premier and Cabinet





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