



DFES ANNUAL REPORT

2022-23

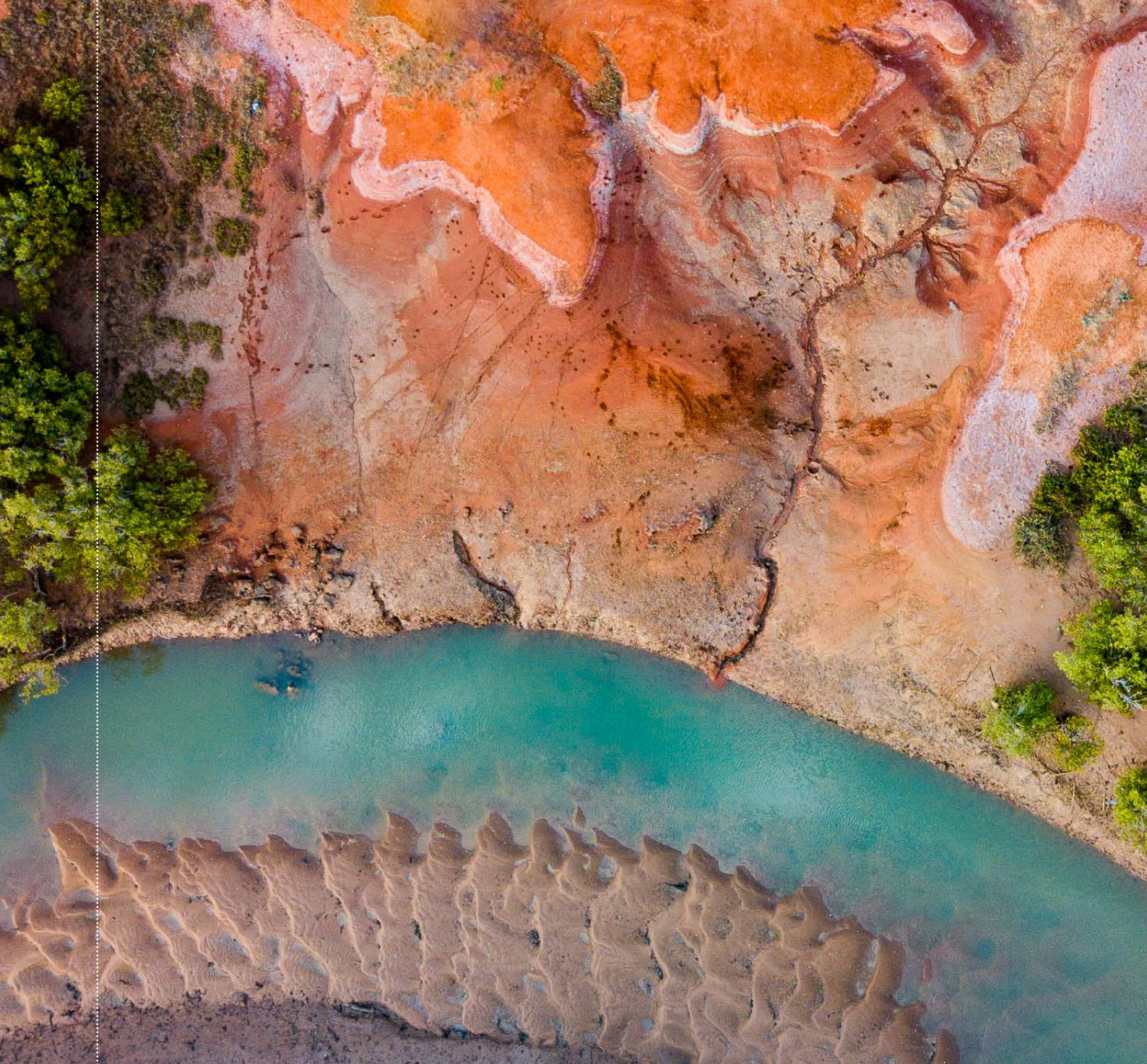


GOVERNMENT OF
WESTERN AUSTRALIA



DFES
Department of Fire &
Emergency Services

FOR A SAFER STATE



Acknowledgement of Country

The Department of Fire and Emergency Services understands that using respectful and inclusive language and terminology is essential to show respect to First Nations Australians. Guided by *Reconciliation Australia's* recommendation on inclusive and respectful language, we acknowledge that 'Aboriginal and Torres Strait Islander' is most often considered best practice terminology.

Throughout this Annual Report, the term Aboriginal peoples is used rather than the term Aboriginal and Torres

Strait Islander people in recognition that Aboriginal people are the original inhabitants of Western Australia (WA).

As we continue our reconciliation journey, and through the development of our next Reconciliation Action Plan (RAP), we will be guided by our RAP Working Group members for recommendations on contemporary inclusive terminology. No disrespect is intended to our Torres Strait Islander colleagues or community.



▲ The Honourable
Stephen Dawson MLC,
Minister for Emergency Services

Letter of compliance

To the Honourable Stephen Dawson MLC
Minister for Emergency Services

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit the Annual Report of the Department of Fire and Emergency Services for the financial year ended 30 June 2023, for your information and presentation to Parliament.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006* as well as the *Fire and Emergency Services Act 1998*, the *Fire Brigades Act 1942* and the *Bush Fires Act 1954*.

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

Darren Klemm AFSM
Accountable Authority
16 August 2023



Contents

Acknowledgement of Country	2	Governance, compliance and other disclosures	53
Letter of compliance	3	Governance arrangements	55
From the Commissioner	5	Other legal requirements	57
Our year	8	Other financial disclosures	58
About us	10	Pricing policies of services provided	59
Our vision, purpose and values	10	Employment and employee relations	60
Organisational profile	12	Workplace health, safety and injury management	64
Working with our emergency services partners	14	Sources and allocation of our funding	68
Partnership in action	15	Financial statements and performance indicators	76
WA emergency management	17	Financial targets summary	77
Organisational chart	19	KPI summary	79
Our Corporate Executive Team	20	Financial statements	80
Reflections on the past year	22	KPI statements	160
WA Communities	23	Independent Auditor's Opinion	170
Our People	31		
Emergency Management	41		
Performance Management Framework	46		
Strategy 2020-2024 Outcomes	48		
Significant issues impacting DFES	50		



< Commissioner
Darren Klemm

From the Commissioner

The Department of Fire and Emergency Services (DFES), emergency services volunteers and the Western Australian community have faced unprecedented challenges in the past 12 months.

Together we have responded to a range of complex emergency incidents – on top of the other 31,000 incidents that we manage every year across Western Australia.

The start of 2023 saw us responding to a one-in-100-year event caused by Ex-Tropical Cyclone Ellie.

The cyclone resulted in mass flooding that had a destructive impact across the Kimberley region with Fitzroy Crossing, Noonkanbah, Willare and Looma taking the brunt.

Entire communities were evacuated by road, boat and air and major damage occurred to homes, infrastructure and roads. There were more than 1,000 calls for help from the community who were stranded, isolated, needed supplies or faced inundation.

Emergency services personnel did an incredible job taking charge of

evacuation and relocation and assessing the full extent of the widespread damage when it was safe to do so.

The collaborative effort between DFES and our emergency management partners across Federal, State and local government agencies was outstanding and ensured communities were kept safe, informed and supported throughout the response and ongoing recovery process.

Incidents such as these reaffirm the importance of recovery, which is why this year DFES is boosting its capability by establishing WA's biggest-ever dedicated recovery team. I am pleased to welcome Assistant Commissioner Kate Vivian, who has come on board to lead the expansion.

In February 2023, our operations team found a radioactive 'needle in a haystack' after a tiny ceramic capsule, only 8-millimetres high and 6-millimetres in diameter, went missing along the Great Northern Highway. The sophisticated and comprehensive search spanned an incredible 1,400 kilometres over seven days.





▲ Deputy Commissioner Melissa Pexton, Minister Stephen Dawson, Parliamentary Secretary Hannah Beazley and Commissioner Darren Klemm with our most diverse graduating career firefighters in history.

The South West of WA experienced an extraordinary number of lightning strikes in January 2023 that resulted in some complex bushfire incidents. In one day alone, about 300,000 lightning strikes hit.

Fires started in Donnybrook, Balingup, Noggerup and Sandhills, keeping our teams extremely busy protecting people, homes and farms in these areas.

Our expertise and skills have also been called upon by other States. From October 2022 to December 2022, DFES sent more than 200 volunteers and emergency services personnel on deployments to regions in New South Wales, Victoria and South Australia that had been devastated by floods.

In May 2023, career firefighters and emergency services volunteers flew overseas to battle catastrophic wildfires burning in Alberta and British Columbia in Canada.

In the past 12 months, DFES has overseen the delivery of several new facilities which will support volunteer operations across the State, including the Northampton Volunteer Fire and Rescue, Albany State Emergency Service, Julimar Volunteer Bush Fire Brigade, Tom Price State Emergency Service Unit and the Gingin Emergency Services Centre.

Our newest locally based Large Air Tanker - the C130 Hercules - found its home at the Busselton-Margaret River Airport. Having a Large Air Tanker with the capacity to carry more than 15,000 litres of fire suppressant means we are better equipped during the high-threat fire season to respond to bushfires.

These assets also help enormously with keeping communities safe. The risks faced by emergency services personnel can be high and this was seen when a Boeing 737 Large Air Tanker crashed while battling bushfires in the Fitzgerald River National Park. I am eternally grateful and relieved that the pilots involved were safe.

Another key initiative has been a significant investment in our State's official website for emergency public information - Emergency WA. The website, which features emergency information in the form of alerts and warnings, is getting an update through a multi-year project that will provide Western Australians faster, more personalised emergency information than ever before.

We also moved to the new national Australian Fire Danger Rating System to better inform communities about bushfire risk. The new rating system has changed how we communicate bushfire risk - it's easier to understand, more localised and will greatly improve our ability to predict fire behaviour and potential threat.

One of the highlights of the past 12 months was the graduation of the most diverse career firefighter class in our history. Almost half of the trainees were female, one was non-binary, one a First Nations Australian and two from culturally and linguistically diverse backgrounds. We are committed to recruiting diverse applicants so that we represent the community that we serve.

With skill shortages and a challenging job market, we are also putting extra effort in to securing the best mechanical technicians and auto electricians to help us with the important role of maintaining our fleet of emergency vehicles.

Over the course of 2022-23, we responded to 35,000 Triple Zero calls, published more than 6,000 alerts and warnings on Emergency WA and investigated over 140 fire cases. Our aerial fleet dropped 10.4 million litres of bushfire suppressant to tackle blazes from the air, performed more than 1,800 search and rescue missions at sea and flew more than 1,600 firefighting, search-and-rescue and transport missions. We also attended 3,195 road crash rescues across WA.

Simply put, it has been a very busy 12 months. We owe a great deal of thanks to all emergency services volunteers and DFES personnel for not only their commitment to protecting the community but the phenomenal skills and expertise they bring to making WA a safer State.



Darren Klemm AFSM

Fire and Emergency Services Commissioner

Our year

28,000+

emergency services volunteers
and staff across WA



4,051

Emergency WA
warnings issued

37

public information
videos translated into
Kriol, Walmajarri,
Martu, Ngyanyumartu
and Kukatja
languages

79

total fire ban
days declared

360+

consultations with
local emergency
management
committees



483

young people are
involved in our Junior
and Cadet programs



339,005

followers on
social media

2,375

staff and volunteers
completed health and
safety training



547

National medals awarded



194

new employees completed our Information Management induction

12,888

volunteers attended incidents during the year

141

Wellness branch visits

265

staff and volunteers completed our Mental Health First Aid training

22

Governance committee meetings

106

new appliances and vessels delivered across WA



22

Governance committee meetings



989

homes saved from structure fire

1,357

bushfire mitigation treatments completed by local governments



1,870

incident response vehicles and vessels

About us

Our dedicated emergency services staff and volunteers work together to deliver emergency management when natural disasters and emergency incidents strike. We prevent, prepare for, respond to and recover from cyclones, floods, earthquakes, fire, storm, tsunami, structure collapse and hazardous material spills. We operate 24 hours a day, seven days a week, on land, sea and by air across the 2.5 million km² of our great State.

Our vision

All Western Australians working together for a safer State.

Our purpose

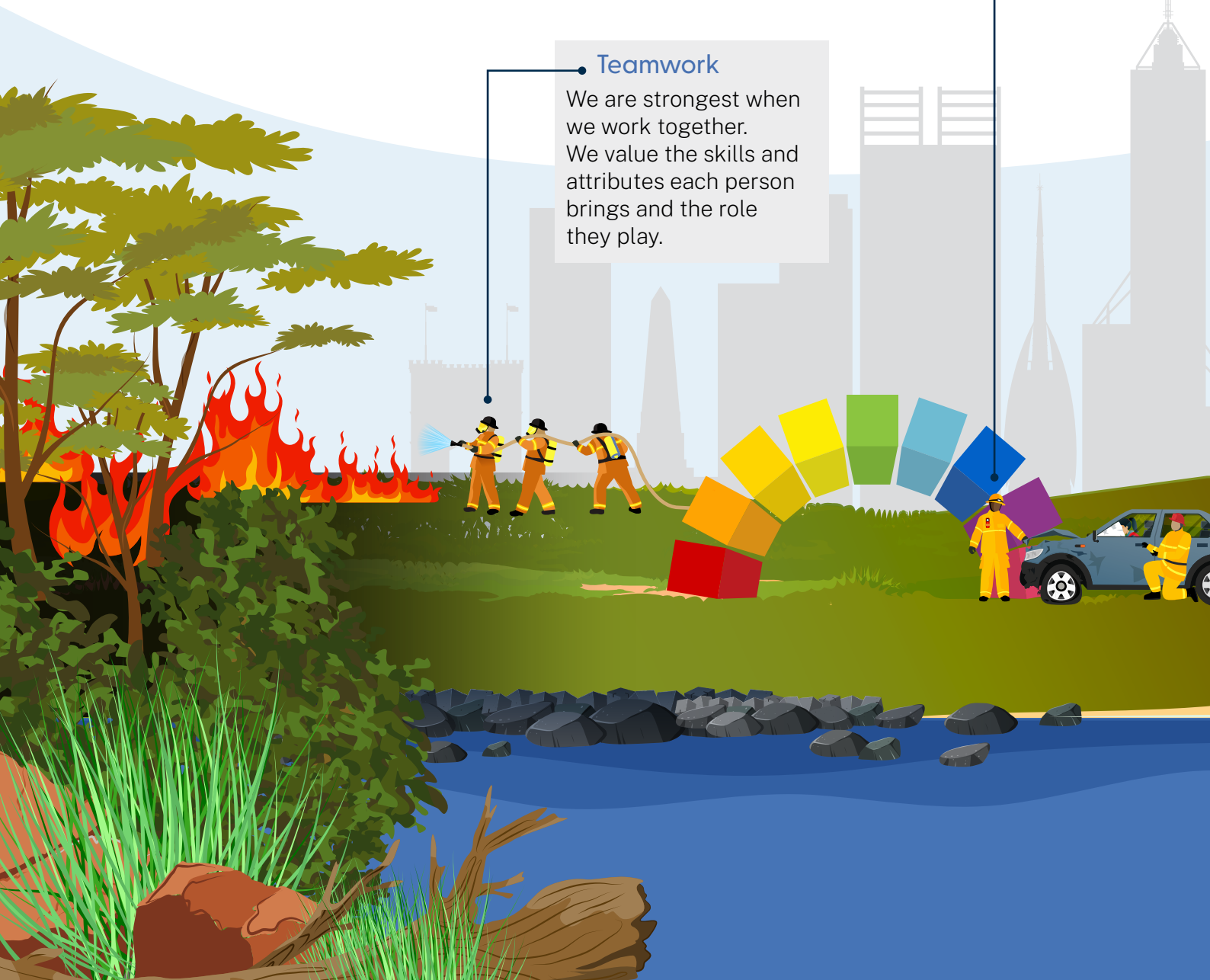
To achieve a safer Western Australia by enabling and protecting the community before, during and after emergencies.

Commitment

We are dedicated to getting the best outcomes for our community. We go above and beyond to be prepared for the unexpected.

Teamwork

We are strongest when we work together. We value the skills and attributes each person brings and the role they play.



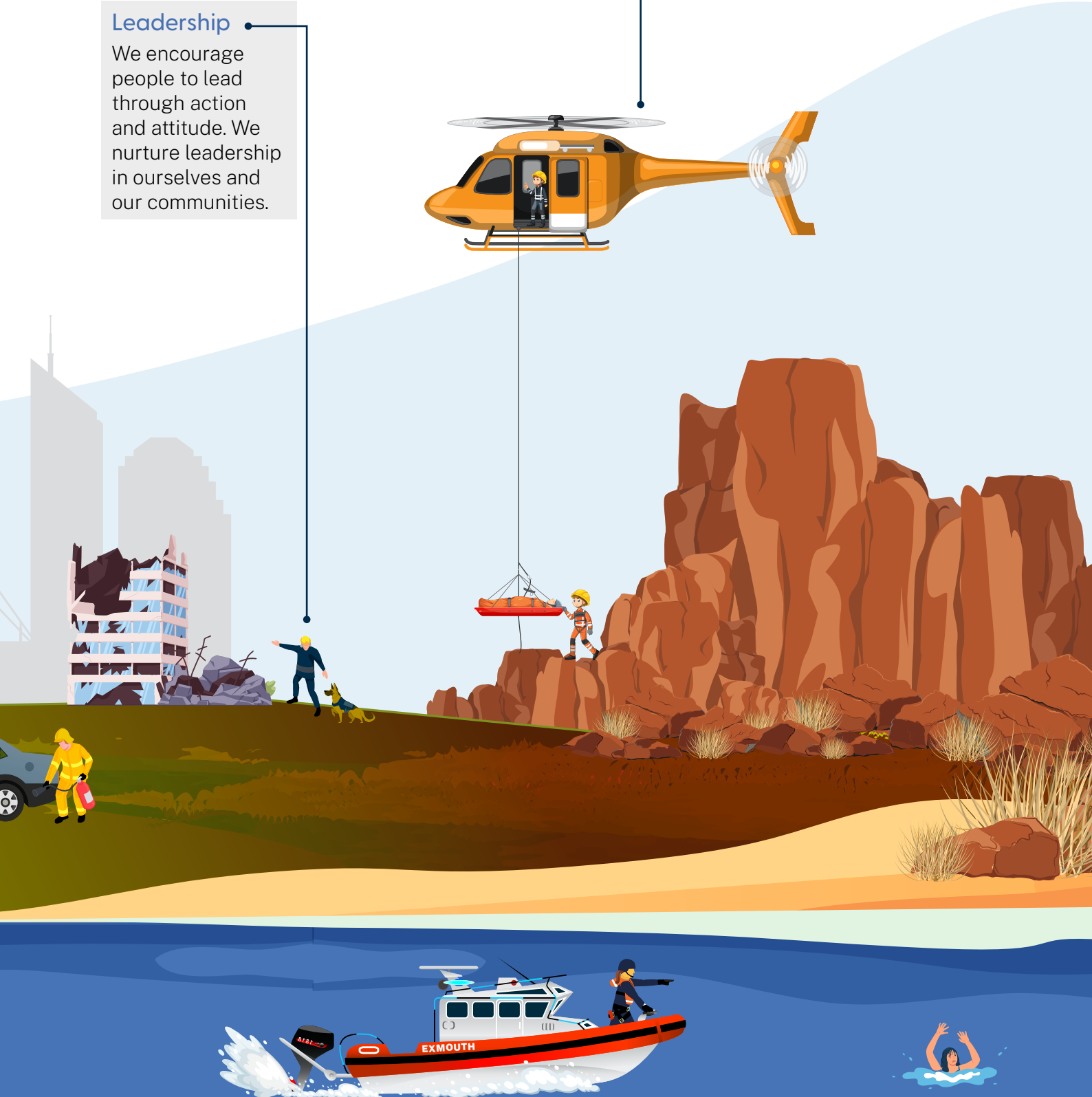
Our values

Leadership

We encourage people to lead through action and attitude. We nurture leadership in ourselves and our communities.

Trust

We rely on each other. We always treat each other with respect and act with integrity.









Organisational profile

Working together for a safer state

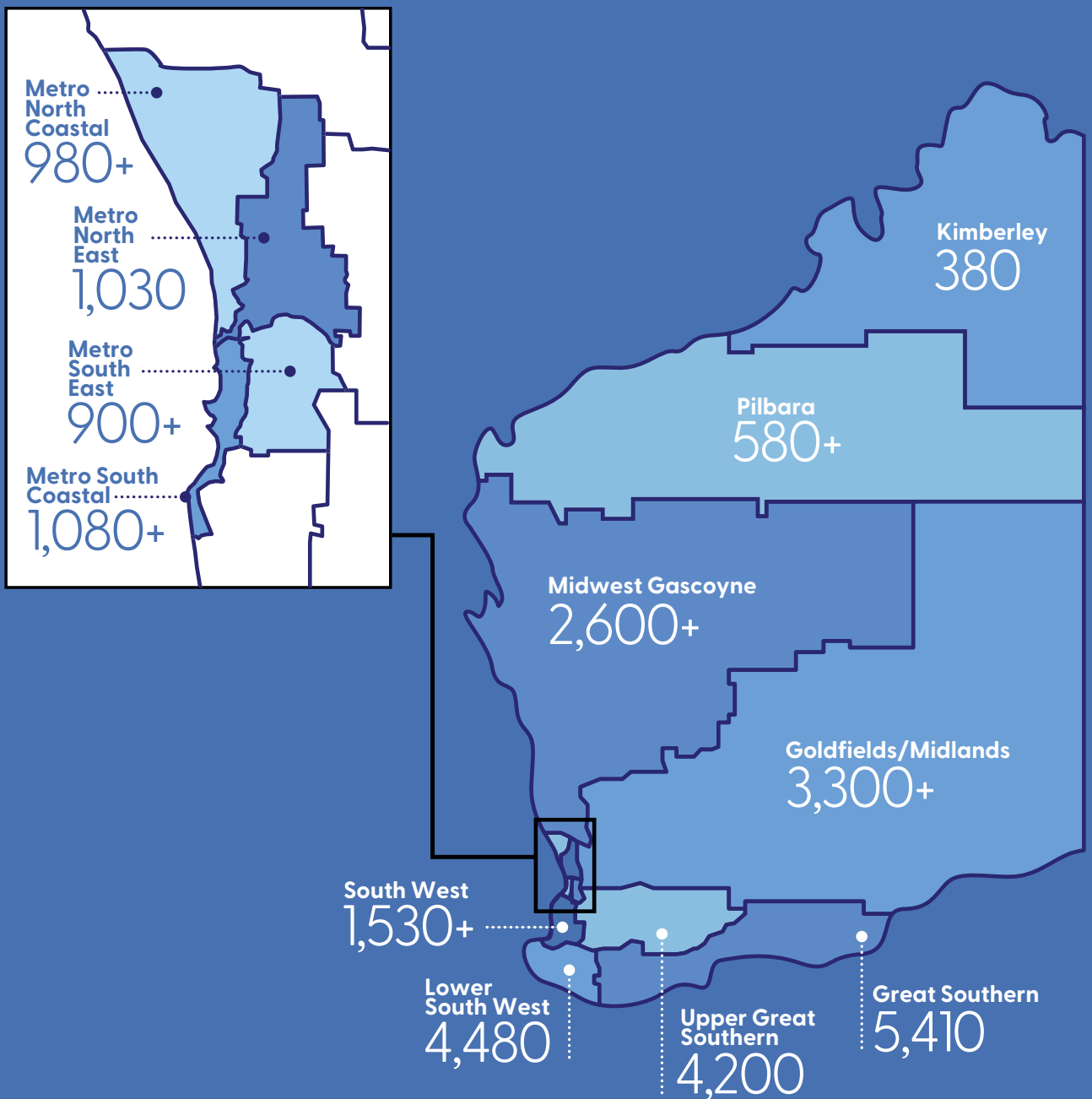
Our people play an important role in making WA a safer place to live. We are responsible for delivering emergency services across 2.5 million km², with a coastline of 10,200 km and a population of more than 2.8 million.

Our people in executive, technical and administrative roles provide support to local governments in administering, training and funding the Bush Fire Service, Emergency Services Cadets and junior programs.

Service	BGUs*	Members	Juniors and Cadets
 Career Fire and Rescue Service (CFRS)	29	1,266	–
 Bush Fire Service (BFS)	559	20,036	216
 State Emergency Service (SES)	64	1,867	20
 Volunteer Fire and Emergency Services (VFES)	40	1,124	26
 Volunteer Fire and Rescue Service (VFRS)	93	2,128	224
 Marine Rescue Western Australia	39	1,571	11
Public Service Officers and Technicians	–	592	–
Other Volunteers	4	105	
Total staff and volunteers	829	28,689	497

* Brigades, Groups or Units

Our people across WA



Working with our emergency services partners

Our partnerships are critical to providing emergency services across WA. We work with a range of emergency service partners to deliver high quality, coordinated emergency response for the community.

We share, with the Bureau of Meteorology, a responsibility to ensure WA communities are informed and supported in preparing for severe weather events. Through our close working relationship with the Bureau, a meteorologist is based in our Emergency Services Complex in Cockburn to provide current weather conditions and forecasts to incident managers.

We work closely with the Western Australia Police Force (the WA Police Force), which has responsibility for the State's air, land and marine search and rescue operations. Our SES units and Marine Rescue WA groups provide local knowledge and search and rescue teams.

Together with the WA Police Force and the Department of Biodiversity, Conservation and Attractions (DBCA), we work to reduce arson across WA. Joint agency campaigns encourage the community, particularly in areas vulnerable to bushfire, to watch for arsonists and to report suspicious behaviour. A key tool is our Extinguish Arson Intelligence Database, used by our Fire Investigation Officers and the WA Police Force to identify trends and monitor suspicious fire activity.

We have joint management responsibility with DBCA for the State's aerial firefighting assets. The State Operations Air Desk operates from the DFES Emergency Services Complex in Cockburn. Together, we dispatch and coordinate fire surveillance and firefighting aircraft.

The State's Emergency Rescue Helicopter Service is funded by the State Government and managed by DFES. RAC WA are naming right sponsors of the helicopters.

As a standing member of the State Emergency Management Committee, we provide strategic emergency management advice to the Minister for Emergency Services. Together with the six other emergency management agencies and three independent committee members, we provide oversight of, and direction to, the emergency management sector in areas such as climate change and recovery.

Partnership in action

We work hard with our partners nationally and across WA to achieve our vision of 'All Western Australians working together for a safer State'. By working side-by-side and striving to achieve better outcomes for our community, we continue to deliver a high quality, effective and coordinated emergency service. Highlights of our partnerships in action this year include:

Search for radioactive capsule

When a radioactive capsule was lost between Newman and Perth, we responded, coordinating a search over 1,400km of the State in partnership with the WA Police Force, the Department of Health (WA Health), the Australian Defence Force, and the Australian Nuclear and Science Technology Organisation.

The capsule was successfully located near Newman after a seven day large-scale inter-agency search.

Smaller than a 10-cent coin, the capsule was discovered two metres from the edge of Great Northern Highway by a search crew using specialised radiation equipment.

Once found and secured in a lead container, the capsule was transported to WA Health for storage.

Locating the capsule is just another way we have supported the WA community to stay safe this year.

Emergency Services Radio Network delivery

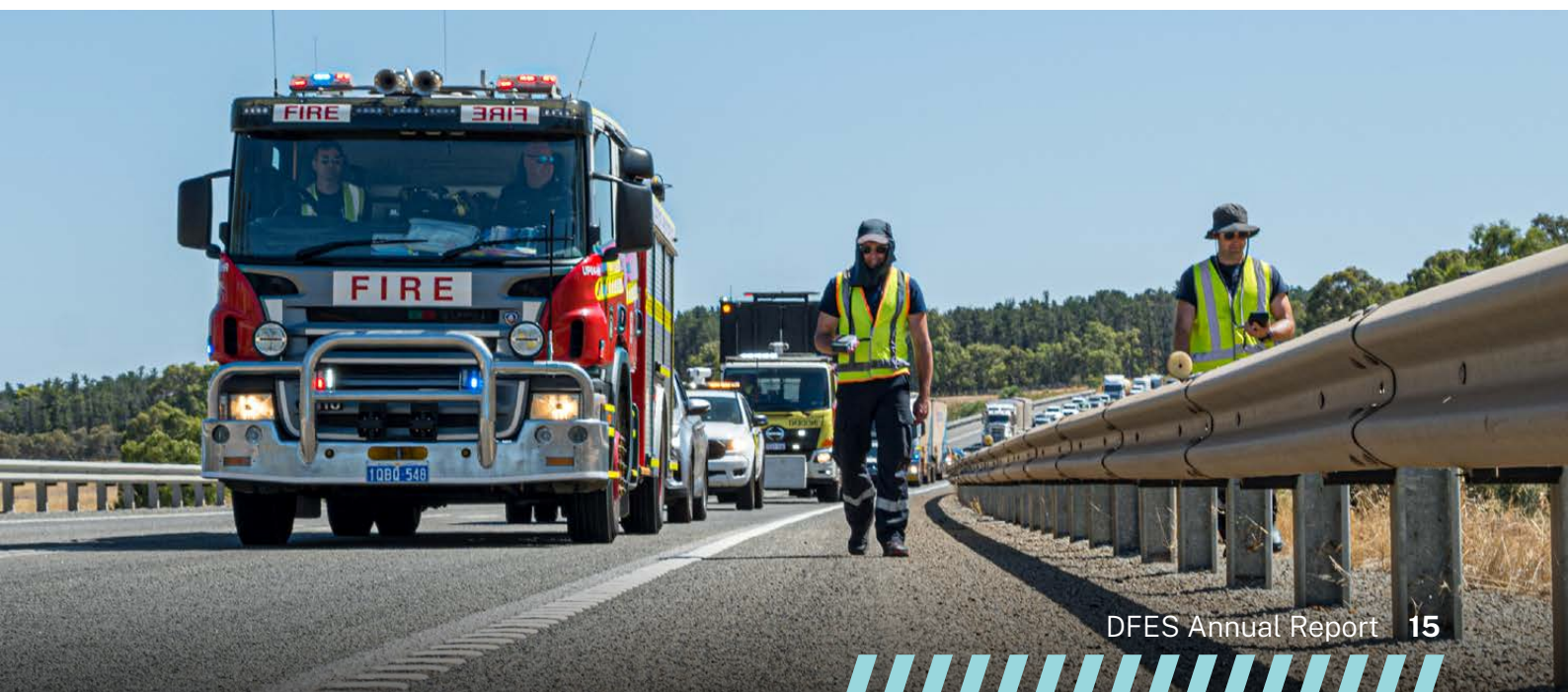
The State Government is building a shared radio network for WA emergency services agencies including DFES, the WA Police Force, the Department of Justice and the Department of Health.

The Emergency Services Radio Network will improve radio capacity and reliability in areas with high radio traffic.

Over the next three years, our metropolitan and key regional radio networks will migrate onto the WA Police Force microwave backhaul network, increasing our radio network resilience.

So far, 288 portable radios and 318 mobile radios have been transitioned from the mid-band VHF radio network to the high-band VHF radio spectrum, replacing the ageing equipment. The roll-out will continue in 2023-24.

▼ Search crew looking for the capsule.





▲ Indigenous Liaison Officer David Windsor with Community Navigator James Brown.

Community Navigators

In a partnership with DBCA and local Aboriginal Corporations, we established the Community Navigators program, the first of its kind in WA.

The Program was set up to support flood relief efforts within Aboriginal communities in the Kimberley following the devastation of Tropical Cyclone Ellie.

Supported by a unit leader, three Community Navigators worked with the Bunuba, Gooniyandi, Walmajarri and Nyikina communities in the Martuwarra (Fitzroy) Valley.

Being local, the Navigators understand the complexities of the impacted communities, including kinship systems and languages. Their knowledge and experience supported community engagement about response efforts, disseminating important assistance information from government agencies and helped coordinate repatriations.

The program continues to complement our region-led response focus, with Community Navigators acting as a bridge between affected communities and government.

Ground burning training for desert regions

We are collaborating with the Indigenous Desert Alliance to pilot a ground burning training program for desert ranger groups. The program equips rangers with the skills essential for confident, and safe contemporary planned burning.

The tailored training program emphasises hands-on, practical on Country learning, and covers burn preparation, implementation, and completion in a safe and culturally appropriate way.

Our collaboration with the Indigenous Desert Alliance is an important step towards ensuring desert rangers are empowered to protect their communities and preserve their Country through culturally informed and contemporary land management practices.



▲ Pilot ground burning training program with the Ngururrpa Rangers.



▲ Minister Stephen Dawson speaking with a community group in the Fitzroy Valley.

WA emergency management

As WA's leading emergency management agency, we perform a critical role in supporting the State to coordinate and deliver its emergency management responsibilities across the prevention, preparedness, response and recovery phases of an incident.

In partnership with our emergency management stakeholders and the community, we strive to maximise the ability of the whole sector to work together for a safer State.

Across emergency management we enable coordination, communication, and capacity and capability building. We also connect with the community, supporting resilience building and locally led recovery.

We do this through:

Legislation, policy and governance

- Supporting the State's legislated advisory body for emergency management, the State Emergency Management Committee (SEMC), its subcommittees and reference groups.
- Managing the State Emergency Management Framework on behalf of the SEMC.

- Providing executive and administration support for the *Emergency Management Act 2005* and *Emergency Management Regulations 2006*, including governance principles and advice.
- Administering Commonwealth and State risk reduction grants on behalf of the SEMC and recovery funding grants through Disaster Recovery Funding Arrangements and other mechanisms as they become available.
- Fostering discussions and decision making between State, local government, and non-government organisations across emergency management.
- Representing the views of the State and the emergency management sector in a range of forums to ensure WA has a voice on important matters and our practices are contemporary.





▲ Commissioner Darren Klemm speaking with Fitzroy Valley community members.

Communication

- Providing the public with accurate, coordinated, timely and accessible information so they can make informed decisions and take appropriate action.
- Driving improvements in regional telecommunications resilience.
- Delivering education and engagement programs aimed at promoting disaster resilience for individuals and communities.

Capacity and capability building

- Enhancing community preparedness.
- Working with our partners across government, business and communities to reduce hazard risks and mitigate their impacts on the community.
- Driving long term improvements in policy and practice in relation to natural disasters.
- Providing intelligence to inform decision making.
- Developing and coordinating risk management strategies to assess community vulnerability to emergencies.
- Supporting the State to carry out capability-based exercising necessary to respond to, and recover from, WA's hazards.
- Coordinating State support of locally led recovery.
- Administering financial recovery assistance on behalf of the Commonwealth and State.

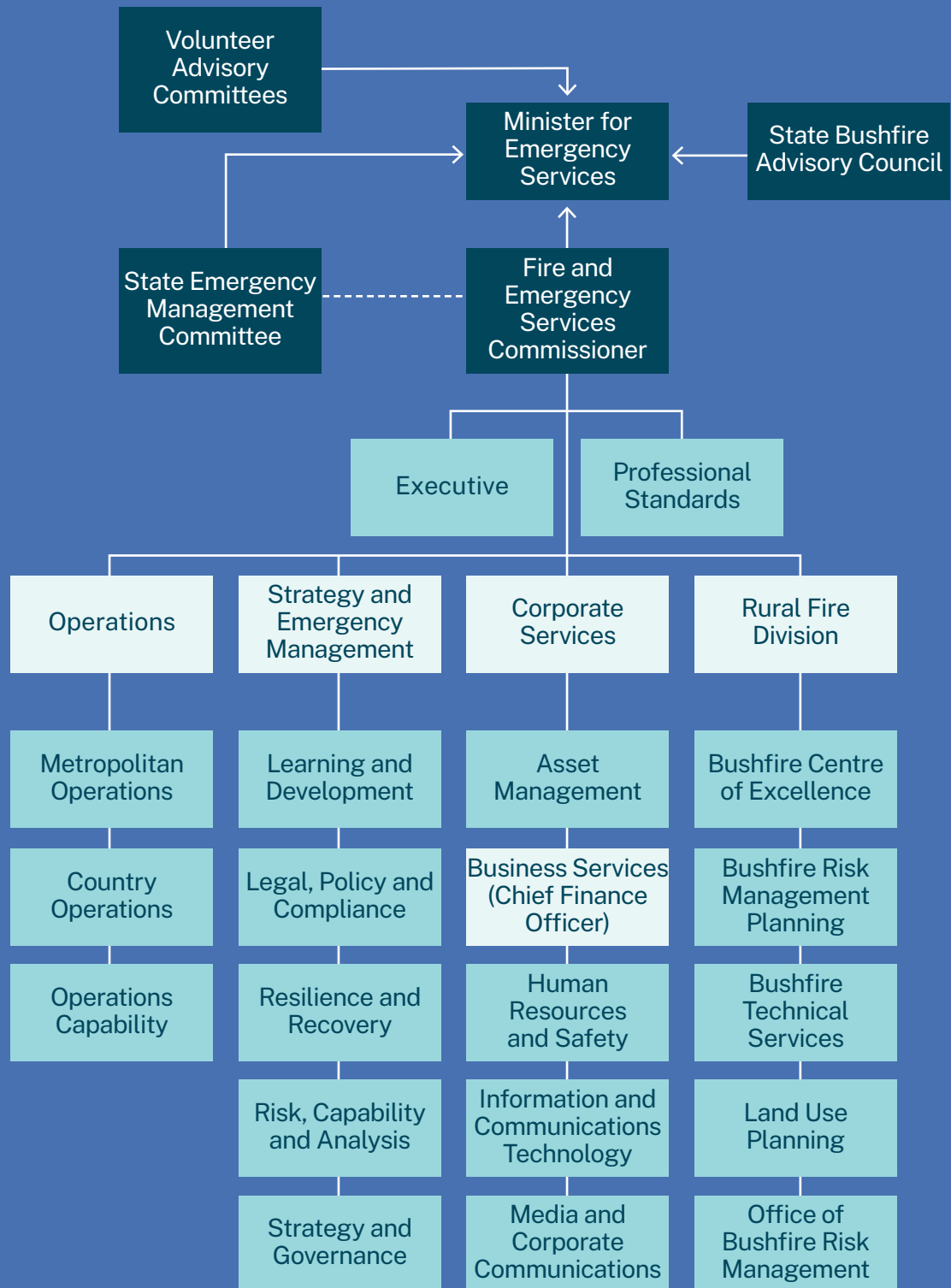
- Facilitating consultation in partnership with local governments for the development of a community disaster resilience strategy.
- Systematically collecting and reviewing data and information to identify trends, risks, and opportunities for improvement with the view of delivering better emergency management on behalf of the people of WA.

Connection

- Recognising the value of local knowledge and expertise, supporting locally led emergency management.
- Assisting Local and District Emergency Management Committees to:
 - provide strategic direction and guidance to emergency management agencies
 - develop effective emergency management arrangements
 - build capability
 - contribute to policy decisions.
- Employing District Emergency Management Advisors to enhance the emergency management capability and capacity of our partners in the regions.
- Working with the community, placing strong emphasis on shared responsibility and resilience.

Organisational chart

as at 30 June 2023



 Denotes a member of the Corporate Executive

Our Corporate Executive Team



**Commissioner
Darren Klemm AFSM
Fire and Emergency Services**

Commissioner Darren Klemm was appointed on 18 September 2017. He joined the WA Fire Brigades Board in 1993 and has more than 30 years' experience in fire and emergency services, including three years with the South Australian Metropolitan Fire Service.

He has been involved in strategic operations at State and Incident Controller level during significant emergencies such as the Waroona, O'Sullivan and Toodyay bushfires and Tropical Cyclones Olwyn and Veronica.

Commissioner Klemm is a member of a number of national emergency management committees and holds a Graduate Certificate in Management from the Australian Institute of Management. He was awarded the Australian Fire Service Medal in 2017 and in 2019 he was awarded Leader of the Year by the Institute of Public Administration Australia.



**Deputy Commissioner
Craig Waters AFSM
Operations Command**

Deputy Commissioner Craig Waters has more than 30 years' experience in emergency services.

He is responsible for all operational matters including firefighting, natural hazards, marine services, aviation, special operations and state operations.

Deputy Commissioner Waters sits on several state and national committees and is Chair of the Australasian Fire and Emergency Services Authorities Council Urban Operations Group. He is a certified Level 3 Incident Controller and has managed many complex, large-scale emergencies including major structure fires, tropical cyclones and significant bushfire incidents.

He holds a Graduate Certificate in Applied Management (Policing and Emergency Services) and a Graduate Certificate of Fire Investigation.

Deputy Commissioner Waters was awarded the Australian Fire Service Medal in 2021 for his leadership, commitment to emergency services and inter-agency collaboration.



**Deputy Commissioner
Melissa Pexton
Strategy and Emergency
Management Command**

Deputy Commissioner Melissa Pexton has 20 years' experience in the emergency management sector at national, state and local levels. She was appointed Deputy Commissioner in May 2022.

Deputy Commissioner Pexton was the Cyclone Seroja State Recovery Controller from April 2021, providing leadership to a whole-of-government recovery operation and previously was Director Risk, Capability and Analysis at DFES.

She was also the Deputy Chair of the State Emergency Management Committee until October 2020.

Deputy Commissioner Pexton commenced her career in emergency management at the Fire and Emergency Services Authority (FESA) working with communities, emergency service volunteers and staff, alongside local governments to build resilience and understanding of the impacts of natural hazards in the community.



**Executive Director
Mr Patrick Leach
Corporate Services Command**

Mr Patrick Leach joined us in September 2022. He has extensive knowledge of complex corporate services, leading change and improving capability across multiple domains.

While at the Department of Mines, Industry, Regulation and Safety, and prior to that, the Department of the Premier and Cabinet of WA, he led the implementation of enterprise business innovation and digital strategies, delivering public sector reform across multiple agencies.

Outside WA, Mr Leach gained extensive experience in security cooperation at various Commonwealth Government agencies.

Through previous service in the Australian Army and the Department of Foreign Affairs and Trade, Mr Leach was involved in the development and implementation of international security protocols and agreements.

Mr Leach has transformed these lessons into organisational and corporate contexts over subsequent decades.



**Executive Director
Mr Murray Carter
Rural Fire Division**

Mr Murray Carter has extensive experience in rural fire management. He joined the former Forests Department as a 17-year-old cadet and spent 13 years with Conservation and Land Management conducting prescribed burns and fighting large scale bushfires in country WA.

Mr Carter served as Chief Executive Officer, Lord Howe Island before joining the WA public service with the Department of Parks and Wildlife and DFES, leading key reforms in rural fire management.

He serves on various boards and committees, is the current Chair of both the Australasian Fire and Emergency Services Authorities Council Rural and Land Management Group and WA State Bushfire Advisory Council. He is also a member of the National Forest Fire Management Group.



**Chief Finance Officer
Mrs Georgina Camarda
BCom CPA
Corporate Services
Command**

Mrs Georgina Camarda joined us in 2012 in the dual roles of Director of Business Services and Chief Finance Officer.

Mrs Camarda has more than 24 years' experience in financial management. She has 17 years' experience with the Office of the Auditor General specialising in Assurance Services and undertook a 12-month secondment to the Office of the Auditor General of British Columbia in 2012. She has also completed 12 months service with the Australian Army Reserve.

Mrs Camarda's Special Commendation for WA's Institute of Public Administration Australia Finance Practitioner of the Year in 2018 is recognition of her commitment to her profession and technical expertise.

She holds a Bachelor of Commerce from the University of Western Australia and is a Certified Practising Accountant.

Reflections on the past year



Yawuru

▲ Community Liaison Officer Saloni Sharma assisting with the delivery of supplies to a community.

Wangal Jarrangu
(Cyclone, Yawuru language)

Our Strategy 2020–2024 is built on three pillars: WA Communities, Our People and Emergency Management. Over the past year, many noteworthy activities have collectively supported us to achieve our strategic outcomes.

WA Communities

Tropical Cyclone Ellie

In December, Tropical Cyclone Ellie crossed into the Kimberley, bringing widespread rainfall to the Fitzroy Valley and the worst flooding ever recorded in WA.

In a 1-in-100-year event, the Martuwarra (Fitzroy) River flood levels reached 15.81 metres in Fitzroy Crossing, breaking previous records.

The flooding of Fitzroy Crossing and surrounding communities caused massive damage to homes and businesses, disrupted essential freight routes, and caused major losses to businesses and pastoral properties across the Kimberley. The Fitzroy River Bridge had to be demolished, isolating 11 remote communities.

The challenges of isolation, particularly for Fitzroy Valley residents, cannot be overstated with more than 830 people needing to be relocated.

In recognition of the complex recovery needs, the State Government activated arrangements under the State Emergency Management Policy to coordinate assistance for impacted local governments and communities. This included appointing Mr Rob Cossart as State Recovery Coordinator and established our Kimberley Floods operational recovery team.

Commissioner Darren Klemm chaired the State Recovery Coordination Group, the members of which included the State Recovery Coordinator and Director Generals of leading recovery agencies. The group coordinates State support for locally led recovery and advises government on progress and next steps.

Aboriginal Elders and other leaders in and around Fitzroy Crossing established the Fitzroy Valley Flood Recovery Working Group to provide community guidance, advocacy and leadership into recovery programs. Working with State and local governments, the Group has become a foundation of the recovery effort.

▼ Minister Stephen Dawson assisting loading food supplies bound for Fitzroy Crossing.





▼ Commissioner Darren Klemm at a press conference for Severe Tropical Cyclone Ilsa.

Volunteers from SES, Marine Rescue WA, VFES, VFRS, BFB, Aviation Services as well as staff, Australian Defence Force (ADF) and emergency management partners from WA and the eastern states, all helped in the aftermath.

Each day, an average of 10 plane flights and 24 helicopter missions resupplied isolated communities with more than 10,000kg of essential goods and took clean up crews and Fitzroy Valley residents across the river.

The backup rescue helicopter was mobilised to the Kimberley for 39-days, its furthest and longest deployment in the history of the service. It supported flood rescue, relief, and emergency transport across the region.

DBCA Rangers, volunteers and our Urban Search and Rescue Task Force partnered to conduct rapid damage assessments on more than 400 properties and assisted with the identification of hazards. Our teams also made minor repairs, washed out buildings and reported serious hazards to property owners that needed to be addressed before the buildings could be reoccupied.

A staggering 1,480 tonnes of food and medical supplies were transported on barges to Derby while the ADF flew over 450,000kg of essential goods and equipment into Fitzroy Crossing and surrounding communities.

We know impacted people and communities want the right information, right away. Our recovery staff have been a constant on-the-

ground presence at the Fitzroy Crossing Flood Hub, a one-stop-shop for information and advice.

We also recognise that for many Aboriginal peoples, English is a second or third language and we responded by translating information for those impacted.

Local VFES volunteer Vanessa was in Germany when the floods hit, but hurried back to assist with air operations, resupply and returning displaced residents to their home communities.

“Everything involved with the flood was incredibly challenging,” she said. “Assisting with the air operations was a great opportunity to give something back to the community and to support the team.”

We worked with local media outlets, particularly Larrkardi Radio in Derby and Wangki Radio in Fitzroy Crossing to make sure the affected communities had current and reliable information.

Together with DBCA and local Aboriginal Corporations we established the Community Navigators program, the first of its kind in WA to support region-led recovery efforts.

The Shire of Derby-West Kimberley, most impacted by the flood, continues to drive recovery at the local level.

Severe Tropical Cyclone Ilsa

When Severe Tropical Cyclone Ilsa crossed the coast near Pardoo in April 2023, it was the first Category 5 tropical cyclone to make landfall in WA since 2009. The Pardoo Station and Roadhouse were severely damaged as the cyclone maintained its intensity across the Pilbara.

The relationships developed during the Martuwarra (Fitzroy) River flooding earlier in the year were invaluable, allowing us to

build on successful partnerships to help the communities across the Pilbara and the Kimberley prepare for, and respond to, the incoming cyclone.

Once the cyclone passed, we worked with the Bidyadanga community to assist with the relocation of vulnerable community.

34

flights a day in the Fitzroy Valley area

2,662

people responded to TC Ellie

3

community navigators

1,480

tonnes of food and medical supplies sent by barge to Derby

10,000kg+

of essential goods flown to isolated communities

830+

people relocated

▼ Pardoo Roadhouse severely damaged by Severe Tropical Cyclone Ilsa.

39

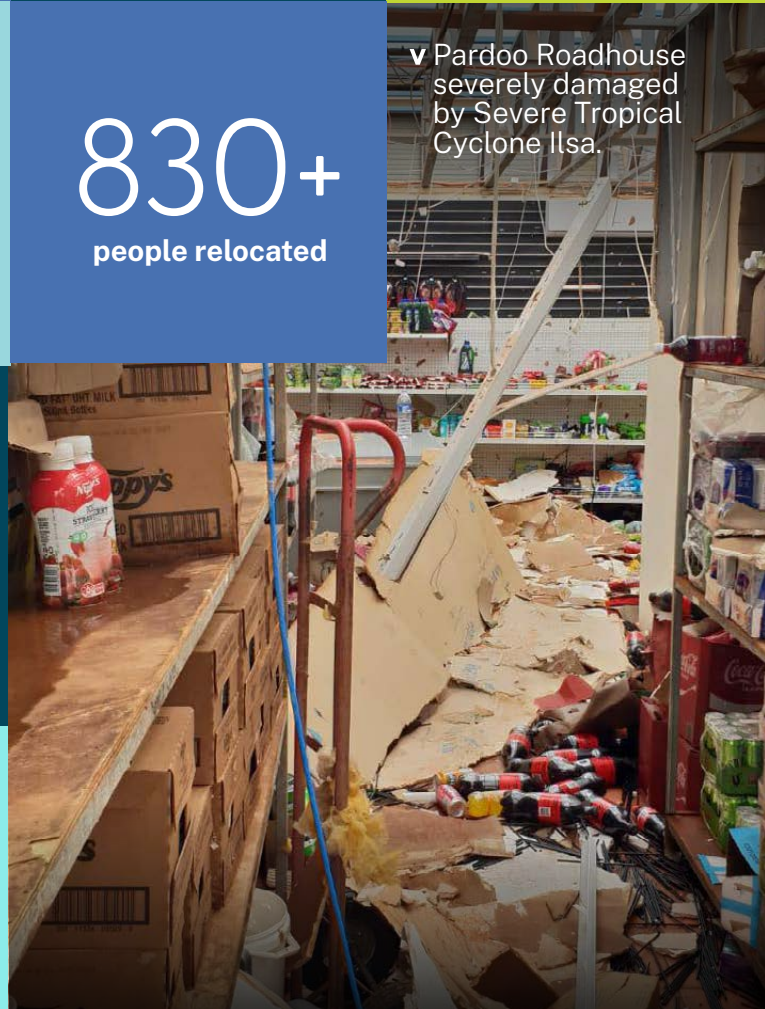
day deployment of backup rescue helicopter

400+

rapid damage assessments on homes and businesses

450,000kg+

of essential goods and equipment flown into Fitzroy Crossing and surrounding communities by the ADF





Rescue helicopter milestones

Our Bunbury-based rescue helicopter celebrated seven years of service this year.

In January, the service completed 2,000 missions when the crew were called to a Cowaramup road crash and transported an injured 10-year-old to Perth Children's Hospital.

Alarming, over 70 percent of incident response missions for the rescue helicopter service, are for road crash rescues.

Since WA's emergency rescue helicopter service began almost 20 years ago, they have flown more than 2,000,000km over 9,500 missions.

9,579
missions flown

22,370,60
mission hours

70%+
of incident response
missions are road crash
rescues

2,020,626
kilometres flown

Reaching impacted communities in the Kimberley

Communities in the north were impacted by some of the highest flood levels on record this year. For the first time, we translated critical emergency information into the languages spoken in the impacted communities. This included Kriol and Walmajarri, two of the Aboriginal languages that surround the Martuwarra (Fitzroy) River catchment.

This work continued with the Martu, Ngyanyumartu and Kukatja languages when Severe Tropical Cyclone Ilsa, the first Category 5 cyclone in over a decade, threatened our inland Pilbara communities. Thirty seven messages were translated for these events, which were provided within our Alerts and Warnings, on local radio and our social media channels.

Our multi-channel communications response to the Kimberley floods won the 2023 Emergency Media and Public Affairs Australia Award for Excellence in Emergency Communication.

Mitigating bushfire in WA

The focus of our bushfire risk management program this year was delivering mitigation works across WA.

In partnership with the Department of Justice, minimum security prisoners from Karnet Prison Farm have been assisting with bushfire mitigation works. The initiative has been a huge success, delivering bushfire mitigation and building the self-esteem of the prisoners who are contributing to society.

Prisoners from Wooroloo Prison Farm will soon be conducting similar works within the Shire of Mundaring and surrounding areas.

Crews and minimum security prisoners from Bunbury Regional Prison, Pardelup Prison Farm and Walpole Work Camp are also being upskilled so they can give back to their communities through the initiative. [Click here to view the video explaining the initiative.](#)

Emergency WA Hackathon

In collaboration with the WA Data Science Innovation Hub, we invited students, professionals and innovators to our first ever Emergency WA Hackathon.

Fourteen teams competed to develop state-of-the-art generative Artificial Intelligence solutions allowing Emergency WA to interact intuitively with the community. Improving the way emergency information is delivered empowers people to make quick decisions to keep themselves and their families safe.

The winning team, Fire Trail, built an app that created a personalised evacuation route for people affected by an emergency based on their location and individual circumstances. [Click here to view the video explaining the initiative.](#)

Digital media leadership

Our use of social media to communicate fire and emergency services information with audiences was recognised at the national 2022 Social Media Marketing Awards when our team were awarded 'Best Corporate Social Media Team of the Year'.

We also won awards at the Institute of Public Administration Australia WA's 2022 Achievement Awards.

Taking out the Best Practice in Innovation was our My Bushfire Plan app and website. Since it was launched in 2020, almost 20,000 Western Australians have created a plan to help them decide what action they'll take if a bushfire breaks out in their area.

Our recognised social media skills meant our team were invited to present at the 18th Social Media for Government summit in Melbourne last November. We presented a case study on using social media to effectively engage communities during a crisis, covering:

- weaving safety and preparation messaging into trending content
- curating an engaged online community that seeks out content and knows where to go for trusted information
- using social media monitoring and content to help avoid issues escalating into a crisis
- adopting an agile approach to public information during an incident.

Employers supporting volunteers

Every year more than 26,500 emergency services volunteers give their time across WA. Many of them couldn't do this without the support of their employers.

Our annual Volunteer Employer Recognition Awards acknowledge employers that go above and beyond, providing flexible working arrangements for their staff responding to emergencies during work hours.

Sixty seven businesses, organisations, and self-employed volunteers from across WA were recognised for their important contribution to the delivery of emergency services.

This year, three employers received a Distinction of Outstanding Support for their long-term commitment to emergency services volunteering. They were the City of Gosnells, Central Park Tower and Office National Broome, all of who have supported their volunteering staff for more than twelve years.

> The Honourable Klara Andric MLC, and Deputy Commissioner Craig Waters with Volunteer Employer Recognition Award recipients.





▲ There were activities for all the family at the Koolinup open day.

Koolinup Open Day

Community members from Collie and surrounds were able to tour our multi-purpose Koolinup Emergency Services Centre in May.

The Centre was opened in August 2021 and includes the first Level 3 Incident Control Centre built in regional WA, to support firefighters throughout the South West during major emergencies.

Appliances built in Collie are placed into service from the Centre.

Locally built appliances, our Urban Search and Rescue Canine Team and the RAC Rescue Experience virtual reality helicopter were all on show with volunteers from the Collie VFRS, SES and BFB. Collie Community Radio 101.3FM delivered a live broadcast from the Centre during the event.

Executive Data Strategy

This year we raised the focus on our digital data practises and established our Executive Data Strategy. Driven by greater use of data in emergency management, we brought together our data practitioners to examine our current ways of working and set a path for our future needs.

The result is a vision and principles for our data, with an accompanying development framework that will enable DFES to operate as a digital leader by:

- building a working culture for data governance and compliance
- enhancing our technical capability to share data
- developing new data content that informs decision making and helps collaborating agencies.

This is incredibly important for all agencies, but particularly in emergency management where our data is the basis for rapid decision making to save lives and support communities.

The Executive Data Strategy will support us to build a stronger, more interactive digital data presence for a world which has increased its dependency on data for communication, collaboration and decision making.



▲ TOP: Some of the firefighters and police officers who took part in the Movember challenge. ABOVE: Career Fire and Rescue Service officers participating in the Push-Up Challenge.

November

As part of the First Responder Movember Challenge, 113 staff and volunteers in 27 teams raised \$32,405 and moved 1,450kms. Across Australia, first responders raised \$289,903 for men's mental health and suicide prevention, prostate cancer, and testicular cancer research.

To encourage participation, this year we created the 'The Mo-phy' award, a perpetual trophy for the team that engages with Movember in the most holistic way. Based on a combination of donations, moustaches, movement, hosting and mo-ing your own way, the winner of the inaugural Mo-phy award was Kwinana VFRS.

2023 Push-Up Challenge

The Push-Up Challenge shines a light on the number of lives lost to suicide, and aims to raise awareness of mental health.

In June this year we had 22 teams and 121 pairs of sore arms. During the challenge our first responders managed 224,800 push-ups, raising \$12,170.

Blood donations save 3,615 lives

Once again, our staff and volunteers rolled up their sleeves and donated blood as part of the annual Lifeblood Emergency Services Blood Drive. This year, our Lifeblood team recorded 371 donations between June and August, a new donation record for this event, saving 1,113 lives!

The annual competition promotes blood donations during the cold and flu season, when blood stocks are urgently needed.

Over the year, our people made 1,205 donations, helping to save 3,615 lives.

Emergency Services Blood Challenge - DFES donations	DFES total Lifeblood donations 2022-23
371	1,205
1,113 Lives saved	3,615 Lives saved

Our people



Mardu

Ngayunpa
(Our mob, Martu/Mardu language)

'A Vital Future' Volunteer Sustainability Strategy

Our new Volunteer Sustainability Strategy 2023-2026 'A Vital Future' was developed in partnership with volunteers, staff and stakeholders from the emergency services and volunteering sectors, including research of emerging issues impacting emergency services volunteering.

The strategy aims to ensure systems, processes and support are in place to deliver volunteer services by:

- supporting volunteers locally
- equipping leaders to support the strategy, its priorities and actions
- connecting with volunteers.

The strategy has four focus areas:

- capacity
- skills
- relationships
- an enabled strategy.

It sets out a strategic response to an emerging range of pressures impacting volunteer emergency services.

◀ The Volunteer Sustainability Strategy 2023-2026 'A Vital Future'

Volunteer Sustainability Strategy 2023-2026

A Vital Future

About the Strategy

The overarching goal of the Strategy is to ensure systems, processes and support are in place to continue to deliver volunteer services into the future by:

- supporting volunteers at a local level, equipping volunteer leaders to support the Strategy, its priorities and actions, and
- connecting volunteers with DFES to improve cohesion between volunteer teams and paid employees.

To achieve this the Strategy has been developed with four key focus areas and associated priorities:

1. CAPACITY

Ensuring volunteers are available to best address local community needs.

Priorities

- 1.1 Addressing barriers to recruitment and retention and supporting proactive, diverse and inclusive recruitment and retention of new volunteers, to successfully reflect the demographic makeup of local communities.
- 1.2 Increasing youth engagement in emergency services and promoting the movement of engaged youth to adult volunteering.
- 1.3 Fostering connection and positive working relationships with local governments to support volunteer teams and positive local outcomes.

2. SKILLS

Ensuring volunteers, volunteer leaders and staff have the skills and knowledge to provide services to the community and teams they lead.

Priorities

- 2.1 Increasing access to relevant training for volunteers.
- 2.2 Supporting DFES regional teams and volunteer leaders to identify approaches and solutions that respond to local need.
- 2.3 Developing leadership and management capability for regional staff and volunteer leaders.
- 2.4 Ensuring all available resources, including asset provision, training and people, are leveraged by staff and volunteers to support service delivery in the community.

3. RELATIONSHIPS

Recognising, harnessing and celebrating the value of volunteers by DFES.

Priorities

- 3.1 Engaging volunteers effectively and meaningfully in decisions that impact them.
- 3.2 Ensuring volunteers feel valued and recognised, for their contribution to the safety of the State.
- 3.3 Enabling effective, open and responsive relationships between volunteers, staff and stakeholders.

4. AN ENABLED STRATEGY

Applying innovative approaches to engagement, development and utilisation of systems to address current and future challenges.

Priorities

- 4.1 Promoting the building of relationships between volunteers and regional teams based on knowledge and trust to provide effective delivery of emergency services.
- 4.2 Developing systems and reporting to identify and address current and future volunteer engagement challenges.
- 4.3 Leveraging technology and improving processes to support compliance and provide streamlined access to critical information for prospective, new and existing volunteers.

Emergency Services Volunteers: A Snapshot

Approximately 26,606 volunteers located in 12 regions provide emergency assistance and support to the people of Western Australia. Working before, during and after emergencies to prevent, prepare, respond and recover in their communities, they include:

- Bush Fire Service: 19,920
- Marine Rescue WA: 1,550
- State Emergency Service: 1,889
- Volunteer Fire and Emergency Services: 1,093
- Volunteer Fire and Rescue Service: 2,154
- Young People in Emergency Services: 3,074



26,606

Volunteers

49 is the average age of an emergency services volunteer.

49

76% men
24% women

Volunteer teams are based in both metropolitan Perth and regional Western Australia.



Young people are encouraged to get involved with Youth in Emergency Services programs throughout Western Australia.



Volunteer emergency services work with agency partners, including local governments that support Bush Fire Brigades.



Data available April 2023

Across Australia

- Across Australia, about one third of people aged 15 years and over volunteer through an organisation each year.
- Changing expectations and the use of personal time has impacted people's availability to volunteer - 43% of women and 35% of men report feeling rushed for time.



The Volunteer Experience

- Volunteer teams need organisational flexibility and ongoing support to adapt to local needs, driving the future of volunteering activities.
- Timely and best fit training is essential to support the volunteer workforce.
- Effective leadership is vital for volunteer teams, with management capability grounded in support and trust.



Opportunities for DFES and Volunteer Teams

- Increasing collaboration between staff, partners and volunteer teams and the building of knowledge and skills to support good working relationships.
- Focusing on the provision of skilled, flexible and adaptive support, for volunteer teams, to respond to risks faced by individual communities.
- The recognition of volunteers' contribution to Western Australia's overall emergency management efforts, supported by DFES Culture Dimensions.






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dfes.wa.gov.au/volunteer



▲ Bec Lickel, our first female Aircrew Officer. Click on the picture to see Bec's video explaining her role.

First female emergency rescue helicopter service aircrew

Bec Lickel is our first female Aircrew Officer with the Emergency Rescue Helicopter Service. Her experiences with the helicopter crew as an active member of Yanchep VFRS, and as a SES volunteer and lifeguard, inspired her to join the service.

She began her emergency services career as a 16-year-old SES volunteer.

As a member of the emergency rescue helicopter service crew, Bec's role includes operating the Forward-Looking Infrared camera and rescue hoist, assisting the pilot with navigation and checklists, and supporting the Critical Care Paramedic.

Bec brings an impressive array of transferable skills from her work and volunteering to the role. These include first aid, car extrication, retrieving injured or lost people in remote locations and vertical rescue.

WAFES awards

The annual WA Fire and Emergency Services Awards acknowledge the achievements of volunteers, career firefighters and DFES staff across WA who have shown exceptional dedication to duty over the past 12 months. In 2022 there were 13 award winners recognised.

Youth awards

Firefighting Youth Achievement Award: Ayden Stenton, Glen Forrest BFB.

Marine Rescue Youth Achievement Award: James Cotter, Marine Rescue Carnarvon.

State Emergency Service Youth Achievement Award: Cassidy Kempster, Northshore SES.

Individual awards

CFRS Individual Achievement Award: Tony Gaynor, Station Officer Rockingham Station.

Operational Staff Individual Achievement Award: Peter Thomas, District Officer Fire Capes.

Corporate Staff Individual Achievement Award: Lurline Byles, Coordinator Digital Communications.

Marine Rescue Individual Achievement Award: Emmie Burton, Marine Rescue Dampier.

Murray Lang Bush Fire Service Award: Edwin Bland, Bridgetown BFB.

Peter Keillor Award: Colin Nicholson (deceased), Collie SES.

Team awards

VFRS Individual Achievement Award: Craig Doyle, Broome VFRS.

Firefighting Team Achievement Award: Gelorup BFB.

Marine Rescue Team Achievement Award: Marine Rescue Jurien Bay.

SES Team Achievement Award: SWORD SES Logistics.

v Minister Stephen Dawson, Commissioner Darren Klemm and award finalists at the Gala.





▲ Commissioner Darren Klemm with Deputy Commissioner Melissa Pexton discussing diversity in emergency services. Click on the photo to watch the video.

Conversations with the Commissioner

Conversations with the Commissioner is a new video initiative, which leans into the popular style of podcast conversations designed for social media feeds. The first video featured Deputy Commissioner Melissa Pexton discussing diversity in emergency services with the Commissioner. They also shared what it means to be a role model and their own experience in navigating those challenges.

Building inclusion

This year we proudly launched the 'Inclusion at DFES' site on our intranet. We recognise inclusive work practices achieve greater staff satisfaction, better service outcomes, improved decision-making and high-quality performance.

The new site is a 'one-stop shop' to access resources and training opportunities to support the Equal Opportunity Commission's Policy Framework for Substantive Equality.

It also supports our values of Trust and Teamwork and demonstrates our commitment to maintaining a culture that builds, respects and fosters inclusiveness, promotes diversity and embraces the unique skills and qualities of all our staff.



▲ Cadets participating in the Mining Emergency Response Competition.

Tomorrow's volunteers

We recognise young people as the future of volunteering and celebrate the skills and abilities of young people in our cadet programs.

Each year we hold events across WA for young people in emergency services to connect, learn and apply their knowledge to real-life scenarios. This year some of the events we held included:

Senior cadet leadership camp

Twenty six cadets aged 14 to 18 years and ten instructors from across WA attended this year's leadership camp. The cadets

had the opportunity to connect with local custodians through a visit to the Nagula Jarndu (Saltwater Woman) Arts Centre. They also met with DBCA rangers at Minyirr Park, where the rangers explained their role in looking after the land.

Local volunteers and other agencies provided valuable skills training which were applied in a scenario involving two people trapped in a vehicle and requiring extraction.

Two of this year's participants are now looking to continue volunteering past the cadet program.



“It’s been an amazing opportunity to be a part of the emergency services, become a volunteer firefighter, and to work with other emergency service volunteers across WA. I’ve learnt lots of new skills from being a cadet and I’m happy I get to help out the community.”

Emily Manzinger, member of our Youth in Emergency Services (YES) program.

State Camp 2023

The State Camp held in Northam was a huge success with over 220 cadets and instructors from across WA attending.

The Cadets received training in a variety of emergency services skills including:

- first aid
- fire hose drills
- mechanical advantage
- lifting and stabilising heavy objects using levers
- incident control procedures, stretcher and casualty handling
- search techniques
- aircraft preparations.

These skills were then tested when the cadets were required to respond to a complex large-scale scenario involving a hot air balloon and bus crash.



▲ Cadets and instructors from the 2023 State Camp.



▲ Cadets and instructors at the 2023 Pilbara Regional Youth Camp.

Pilbara Regional Youth Camp

Thirty four cadets and nine instructors from Youth in Emergency Services (YES) Units in Karratha and Pannawonica and Emergency Services Cadet Corp from Tom Price attended the Youth Camp this year.

Partially funded by a grant from Fortescue Metals Group to the YES Units, the camp was made possible with the support of staff and volunteers in the Pilbara.

The activities challenged the cadets both physically and mentally and aimed to increase their confidence and build resilience. They learned about:

- treating simulated injuries
- operating a firefighting appliance
- appliance operations
- attending incidents through a virtual reality simulation trainer
- water safety.

These camps give the cadets a sense of purpose and responsibility, guiding them towards volunteering as an adult, and developing our next generation of volunteers.

Mining Emergency Response Competition

Six teams of cadets participated in the Mining Emergency Response Competition this year. Through two exercise scenarios, they were assessed on their teamwork, leadership and safety skills.

One scenario required them to respond to an 'explosion' and the other was a response to a vehicle accident in an area where powerlines were down.



Australia Day Honours

Three emergency services volunteers and two career firefighters were recognised in the 2023 Australia Day Honours List for their extraordinary contributions to community safety.

The Order of Australia is the highest and most prestigious recognition for outstanding achievement and service. Similarly, the Australian Fire Service Medal and Emergency Services Medal recognise distinguished service by emergency services staff and volunteers, who have shown exceptional commitment.

One Order of Australia (OAM), three Australian Fire Service Medals (AFSM) and one Emergency Services Medal (ESM) were awarded to emergency services volunteers and staff across WA, underlining the calibre of those serving in the State's emergency services. Their citations are:

Noel Holdsworth OAM: has served with the Yornup BFB since October 2004. He has also been a member of the Rotary Club of Bridgetown for the last 43 years, serving in all roles.

In 2018 Noel was awarded Citizen of the Year from the Shire of Bridgetown-Greenbushes for his service to the community of Bridgetown.

Justin Foureur AFSM: has been undertaking successful emergency rescues for more than 15 years. In 2010, he was selected to join our Urban Search and Rescue team.

Justin developed a three-tiered trench rescue training package, including arranging the manufacture of specialised equipment. His comprehensive skills and knowledge played a significant role as he guided the successful trench rescue of a father and child, making global headlines.

George Grant AFSM: joined the Gingin West BFB in 1963, starting a 60-year career in firefighting and mentoring those around him.

In 1987, Mr Grant was presented with a Commendation for Brave Conduct for rendering assistance to another volunteer firefighter. His guidance has ensured the next generation of volunteer bush firefighters is well prepared for the task.

Peter Thomas AFSM: has attended many fire and rescue incidents over his 32 years of service. But it is his work in preparing others for emergency services that has had a resounding impact on many DFES careers. He founded the Emergency Services Cadet Program with Bridgetown Senior High School. As Area Manager in the Lower South West, Peter has constructed programs to recruit and improve the skills of volunteers across the region.

Peter is currently creating training videos for volunteers on road crash rescues, hazmat incidents and structural firefighting.

David White ESM: has shown dedication to various leadership and management roles over 37 years, including with the Kalamunda SES and State Wide Operational Response Division (SWORD). David assisted in rescues during the Moora flood in 1999 and the clean-up after Cyclone Vance in Exmouth later that year. He provided logistical support in fighting the 2002 Norseman bushfires and has worked with the WA Police as an SES Field Search Controller.

When he joined SWORD, David developed the team structure, responsibility profiles and guidelines. He has provided specialist training programs to SES and career firefighters across WA. David is now working on delivering Workplace Trainer Assessor qualifications so volunteers can train other volunteers in key areas.

What we do



Ngaanyatjarra

▲ Career Fire and Rescue Officer wearing the new personal protective clothing.

Wankga Palyalku
(What we do, Ngaanyatjarra language)

Emergency Management

Best protection in the world

Career and volunteer firefighters in WA were fitted out in new high-tech personal protective clothing (PPC) last summer. The new clothing provides cutting-edge performance, durability and, most importantly, the best protection available around the world.

The \$4.9 million program to replace PPC for firefighters was the result of an election commitment from the State Government.

The new Level 2 PPC is primarily used at HAZMAT incidents and structure fires where firefighters encounter flames often reaching over 300° Celsius.

Designed in consultation with experienced WA firefighters, the multi-layered garments are lighter, more comfortable and flexible, offering greater mobility in challenging environments.

A new protective hood provides a much higher level of protection and safety than previous hoods and is manufactured with a 99.9 percent particulate barrier.

Boost for SWORD

One of the State's busiest incident response crews, SWORD received a boost from the State Government with new light tankers, pods and a canine transport trailer.

The tankers have been designed with a range of crew protection measures, while

the pods support responses to storms, cyclones, earthquakes, floods and search and rescue incidents.

The custom-built transport trailer for the SES Canine Unit provides safe transport for the search dogs and their equipment when they assist in land searches across WA.



▲ Minister Stephen Dawson, Commissioner Darren Klemm, District Officer Mike Teraci, SWORD volunteers and SES Canine Unit members with their dogs.



▲ Minister Stephen Dawson, Commissioner Darren Klemm and Shire of Gingin President Wayne Fewster at the opening of the Gingin Emergency Services Centre.

State wide radio monitoring project

In 2022, we finished installing Radio over Internet Protocol technology and standardised marine radios at Marine Rescue Groups across WA.

This technology allows Marine Rescue WA volunteers to monitor marine radios from home, work, or a Marine Rescue WA building.

The project was a landmark achievement for Marine Rescue WA. This initiative means the emergency channel is now monitored 24 hours a day, 365 days a year, along the majority of the WA coastline, increasing safety for WA's boating community.

Gingin's new emergency services centre

The Gingin Emergency Services Centre provides a new home for volunteer firefighters in the Shire of Gingin and provides capacity to manage major incidents.

Funded by the Emergency Services Levy and built on land donated by the Shire, the state-of-the-art facility is designed to accommodate the local BFB and VFRS brigades.

Designed to operate as the State's newest Level 3 Incident Control Centre, the Centre includes a communications room and can accommodate up to 72 people when bushfires or floods threaten nearby communities.

The Centre features large training rooms and multiple office spaces to meet the needs of a growing population.

Albany SES' new headquarters

Coinciding with its 40-year anniversary, the Albany SES has taken possession of a new \$3 million headquarters funded from the State Government's WA Recovery Plan.

The old headquarters was not big enough to accommodate the unit's key appliances and equipment.

The new premises built locally, will house one of WA's busiest emergency services units. The headquarters provides more storage options and is big enough for the unit's equipment and appliances to be together, making training and response more agile and efficient.

Building our fleet

Across WA, we delivered 100 new appliances this year, including seven specifically for urban areas.

Our fleet is built with extensive input from our career and volunteer firefighters, volunteer associations and industrial body. To increase capacity for our frontline responders, their appliances are designed to meet their unique needs and be fit-for-purpose. We are pleased to announce nine new appliance designs were finalised with their feedback in 2022-23.

The ongoing global supply chain issues and domestic labour shortages has made the manufacture and maintenance of our fleet extremely difficult. To mitigate these issues, we have contracted a WA business to supply new urban pump appliances.

Our new light tanker appliance includes contemporary vehicle safety features including enhanced braking and stability, more stowage capacity, enhanced lighting, and a partial deluge system providing crew protection.

Our first of type 1.4 Rural Tanker offers greater water capacity, allowing the appliance more time at the firefront. Another key benefit of the 1.4 tanker is the central tyre inflation giving excellent mobility off road without exiting the cab. The appliance

▼ Commissioner Darren Klemm and Minister Stephen Dawson with the new fire danger rating sign.

is also fitted with a remote monitor allowing water to be applied directly to the fire from the safety of the cab.

General rescue trucks and the general rescue utilities have been delivered to SES Units to support response to a range of natural hazard and land search incidents.

The ten-person commuter buses and trailers currently in development offer improved passenger safety, ergonomic equipment stowage, on board battery charging and enhanced lighting, supporting crew and equipment logistics for incidents. New flood rescue boats have also been delivered across WA for flood water rescue operations.

Australian Fire Danger Rating System update

In September, Australia successfully transitioned to the Australian Fire Danger Rating System. The major change for WA has been the move from six ratings to four and the introduction of the Fire Behaviour Index.

On its launch, 19,600 users accessed the information through the Emergency WA website. A key benefit of the system is the ability to refine, update and improve functionality. Since its launch, we have monitored system performance and accuracy with substantial updates being made, resulting in improved fire danger forecasting across WA.

A national review of the system is underway to inform future directions.





▲ Minister Stephen Dawson, Commissioner Darren Klemm and Useless Loop SES Unit members in the new headquarters.

SES upgrade for Useless Loop

Useless Loop SES Unit now has a new and improved headquarters following a \$140,000 upgrade to bolster its operational and training capabilities.

The Unit officially moved into the new facility following a handover ceremony with Minister Stephen Dawson and Commissioner Darren Klemm.

The Unit will share its headquarters with the Shark Bay Resources Emergency Response Team who contributed \$90,000 to the upgrade. The remaining \$50,000 was funded through the Emergency Services Levy. In a boost to the wellbeing and development opportunities of volunteers, the upgraded facilities now feature:

- three offices
- large training room
- kitchen
- laundry
- preparation area, and
- storage spaces.

Formed in 1988 to serve the mining town of the same name, Useless Loop SES primarily attends road crashes, storms, rescues, and land searches around the southern peninsula of the Shire of Shark Bay. They also respond to major incidents in the Midwest and Gascoyne regions.

Marine Rescue Kalbarri headquarters rebuilt

Since the 1970's, Marine Rescue Kalbarri has operated from their headquarters/ radio room at the mouth of the Murchison River. Refurbished and extended in 2017, the Group's jet ski was stored in the headquarters building, while their rescue boat was stored in a shed nearby.

When Tropical Cyclone Seroja hit Kalbarri in April 2021, it destroyed everything inside the Group's headquarters while leaving the outside relatively unscathed.

Despite having no building to operate from, they set up a temporary radio room in a small shipping container and continued to provide log on, log off services to the maritime community while a new headquarters was constructed.

The new building opened in March 2023.

Responsibilities

Responsible Minister

The Honourable Stephen Dawson MLC,
Minister for Emergency Services.

DFES was established on 1 November 2012 and operates under the *Fire and Emergency Services Act 1998*.

Administered legislation

DFES assists the Minister in the administration of the following Acts along with associated subsidiary legislation:

- *Bush Fires Act 1954*
- *Emergency Services Levy Act 2002*
- *Fire and Emergency Services Act 1998*
- *Fire Brigades Act 1942*.

We also provide support to the State Emergency Management Committee, which is responsible for assisting the Minister to administer the *Emergency Management Act 2005* and *Emergency Management Regulations 2006*.



Performance Management Framework

Outcome Based Management Framework

The Outcome Based Management Framework is a Department of Treasury requirement for all State Government agencies. We are required to report our financial and operational performance and targets in the State budget and our Annual Report using this Framework.



The Framework links our Outcomes, Services and Key Performance Indicators to State Government goals and priorities. This allows the Government to measure the success of the services they fund to deliver the desired outcomes.

We have aligned the elements of our framework to our Strategy 2020-2024.

Our KPIs measure our effectiveness in achieving the following Outcomes:

- **Outcome 1:** WA communities recognise and understand their local hazard risks and can effectively manage them.
- **Outcome 2:** A diverse team of volunteers and staff with a wide range of skills, who have access to development programs.

- **Outcome 3:** Risk is reduced and managed through innovation and continuous improvement across all hazards before, during and after emergencies.

The Services we deliver to achieve our Outcomes are outlined below. Performance against these Outcomes and Services are summarised in the KPI Summary on page 53 and described in detail in the KPI section starting on page 160.

There were no changes to our Outcome Based Management Framework in 2022-2023.

Key Effectiveness Indicator

Proportion of community members who recognise their local natural hazard risks and are prepared to take action

Key Efficiency Indicator

Average cost per household to deliver education and awareness programs and emergency hazard information to the community

Key Effectiveness Indicator

Proportion of scheduled operational courses delivered

Key Efficiency Indicator

Average cost per population to deliver health, safety, wellbeing and training services

Key Effectiveness Indicator

Proportion of L3 incident Impact Statements completed and endorsed by the State Recovery Coordinator
Proportion of structure fire reports completed within specified timeframes
Proportion of responses to ESL 1 and ESL 2 incidents within target timeframes
Proportion of structure fires confined to object or room of origin

Key Efficiency Indicator

Average cost per population to deliver frontline services

Strategy 2020–2024

Outcomes

Our Strategy 2020–2024 is aligned to the State Government’s goals and our Outcome Based Management Framework. It is built on three pillars: WA Communities, Our People and Emergency Management and is delivered through the actions and initiatives on our Corporate and Command Plans.

To track progress, we regularly measure our performance against our outcomes.

WA Communities

✓ **Achieved**

Communities can effectively manage local hazards

To assess our performance against this outcome, we measure the proportion of:

- local governments participating in the bushfire risk management planning program
- volunteers in the regions

This result shows local governments and volunteers are engaged with our programs and services.

✓ **Achieved**

Partnerships work cohesively to achieve effective results

To assess our performance against this outcome, we measure the proportion of local governments:

- participating in the bushfire risk management planning program
- that have a Bushfire Risk Management Plan endorsed by the Office of Bushfire Risk Management

This result shows communities have engaged with our programs and services.

✓ **Achieved**

We embrace the skills and knowledge of the community

To assess our performance against this outcome, we measure the number of volunteers:

- as a proportion of regional populations
- who attended an incident this year
- who are qualified as Level 1 Incident Controllers

This result shows volunteers have engaged with our programs and services.

Our People

✓ Achieved A diverse team of volunteers and staff with a wide range of skills

To assess our performance against this outcome, we measure the following against State targets:

- our staff diversity
- our volunteer diversity

This result shows the diversity of our staff and volunteers continues to increase.

✓ Achieved Development programs are in place to grow leadership qualities in all of our people

To assess our performance against this outcome, we measure the availability of:

- training for all staff and volunteers across WA
- a variety of training courses

This result shows our staff and volunteers are engaging with training opportunities across WA.

✓ Achieved Our people are valued, respected and recognised

To assess our performance against this outcome, we measure the proportion of volunteers who nominate to receive their long service award.

This result shows our volunteers continue to value our medals and awards programs.

Emergency Management

✓ Achieved Risk is reduced and managed

To assess our performance against this outcome, we measure the availability of:

- training for all staff and volunteers across WA
- a variety of training courses
- community access to hazard information

This result shows our staff, volunteers and community members actively seek out knowledge and skills to reduce their risk.

✓ Achieved Innovation and continuous improvement is embedded before, during and after emergencies

To assess our performance against this outcome, we measure the increase in After Action Review submissions registered.

This result shows our emergency responders value the opportunity to improve themselves, our programs, and our services while protecting WA communities.

Significant issues impacting DFES

Climate change

WA has experienced an increase in the frequency, intensity, and impact of natural disasters over the past decade. It is likely this trend will continue, resulting in more communities at risk of significant disruption.

This means we will have to adapt the way we partner with the community, and across government to prevent, prepare for, respond to, and recover from major emergencies.

Recovery

We are responsible for coordinating State recovery, maintaining recovery policy and administering recovery funding in WA. The increasing number of major events has amplified the importance of an effective recovery function for our communities.

While recovery is locally led, immediately following an event a huge amount of support is required. Depending on the scale of impact, this support can be required for some years. The increase in major events requiring recovery effort means it has, at times, been difficult to provide the level of support the community deserves.

In recognition of this, the State Government has provided funding specifically to establish a more sustainable recovery capability within DFES. This means we will be better able to drive whole-of-government recovery efforts following major events into the future. Funding for a dedicated taskforce to support communities impacted by Tropical Cyclone Ellie has also been provided.

We are also delivering priority Community Benefit Fund and Resilience Grant programs to local governments affected by Tropical Cyclone Seroja as they continue to lead the recovery efforts for their respective communities.

Fleet

The ongoing global supply chain issues and domestic labour shortages has made the manufacture and maintenance of our fleet challenging. Specifically, the continuing boom in the resources sector has meant we have been unable to maintain a full complement of the mechanical technician positions in our fleet workshops for several years.

We have implemented several mitigating strategies to ensure we maintain a fully functional and serviceable fleet.

Legislative reform

Changes in legislative arrangements such as the modernised *Work Health and Safety Act 2020* and the proposed Consolidated Emergency Services Act affect the sector in terms of the emergency services workforce and emergency management responsibilities. These reforms are being considered as part of our planning for the future.



▲ Mechanical Technician Cody Balchin, at work in our fleet workshop in O'Connor.

Emergency Services Digital Strategy

Malicious, repeated, and prolonged cyber attacks are on the rise, and there is a growing requirement for data to support decision-making and the ability to share data across the public sector. Consequently, the State Government has appointed DFES as lead agency in the development of an Emergency Services Digital Strategy for WA.

The strategy will aim to encompass the full spectrum of emergency management and focus on using technology as a force multiplier to:

- enable faster data-sharing to inform decisions during emergencies
- accelerate digital service delivery
- improve decision-making and resource allocation

- implement systems to improve service and the safety of the community through a coordinated and collaborative approach.

To maximise the effectiveness of the Strategy, we will:

- examine if integrated emergency services digital frameworks and roadmaps exist, and are suitable to the WA context
- develop a framework across the three layers of government, emergency services volunteers and associations, and other organisations and charities
- develop a strategic digital roadmap to be leveraged across government agencies, integrating multiple assets
- identify all the funding sources and pathways for emergency services digital investment across WA, reducing duplication and increasing inter-operability of infrastructure and data.



▲ Mr Craig Richards explaining the innovations of our new 1.4 Urban Tanker to Minister Stephen Dawson.

Governance, compliance and other disclosures



Walmartjarri

Wangki

(Talk, Walmartjarri language)

Governance arrangements

Corporate Executive

Our Corporate Executive provides stewardship through informed and collective decision making and providing information and advice to the Commissioner. They assist the Commissioner with strategic leadership, to ensure we meet our strategic objectives. Together, the Commissioner and Corporate Executive set our culture with a focus on performance, accountability and ensuring compliance.

Senior Leadership

The Senior Leadership supports effective stewardship through accountable decision making and provides timely advice and support to the Corporate Executive.

Governance Committees

Our Governance Committees support the Commissioner and Corporate Executive by driving our strategic outcomes, improving the efficacy of decision making and providing oversight on important initiatives.

Independent participants and other staff participate as members to enable objectivity, volunteer representation and specialist skills relevant to the Committees.

Audit and Risk Management Committee

The responsibilities of the Audit and Risk Management Committee include:

- risk management and business resilience frameworks
- information management and technology
- fraud and integrity framework
- compliance management.

People and Culture Committee

Our People and Culture Committee provides guidance and leadership to foster stewardship of people, culture, workplace health and safety, diversity and inclusion related matters.

Operational Service Delivery Committee

Our Operational Service Delivery Committee provides strategic advice to the Corporate Executive to ensure systems, processes, practices and resources are integrated and optimised for efficient and effective operational service delivery.

Strategic Investment and Performance Committee

Our Strategic Investment and Performance Committee supports prioritisation, performance monitoring and fostering a culture of fiscal responsibility. The Committee's key responsibilities include oversight of strategic opportunities and projects.

Cyber security

In recent years, targeted cyber campaigns against organisations and government agencies have increased.

To combat cyber attack, we have improved our cyber security to reduce the likelihood personal information can be breached or compromised. To maintain the high expectations of the community, we will continue to advance our cyber security capability in a threat environment growing more complex.



▲ Career fire and rescue officers participating in the 2023 RAC BStreet Smart event to inform Year 10-12 students how to reduce risk taking behaviours.

Risk management

The management of risk is core to our business. Our integrated approach informs decision making and planning and ensures all corporate and operational areas identify and manage risk.

Risk appetite

Emergency services activities are, by definition, hazardous. We use a calculated risk approach during emergency operations to prevent or minimise adverse outcomes.

We have a low-risk appetite which means we are not willing to accept or be exposed to risk that compromises our ability to meet our obligations to effectively manage emergencies within WA, including the protection and preservation of life and critical assets.

Recordkeeping Plan

We are committed to continually improving our recordkeeping culture, systems and practices to ensure compliance with the *State Records Act 2000* (the Act) and best business outcomes. The following information is provided in accordance with the State Records Commission Standards, Standard 2, Principle 6.

We manage our electronic documents and records through Content Manager, in line with our Plan and State Government requirements.

Training in the use of Content Manager has been delivered in both group and one-on-one sessions throughout the year. Face to face and online delivery options were used in recognition of the needs of our staff. 141 staff participated in customised group training during the year and a further 194 employees completed our Information Management induction.

In the last year, 349,096 documents have been registered in Content Manager and 19,481 files have been created.

Public Sector Standards and Ethical Codes

Ethics and integrity are embedded in our values and operations, which together with our Code of Conduct, reflect the Public Sector Commissioner's Instruction 7 - Code of Ethics and define the standards of official conduct and professional behaviour expected of all our staff and volunteers.

To ensure compliance with the Public Sector Standards, Commissioner's Instructions and Codes of Ethics, we manage a structured process to monitor professional behaviour through:

- Policies that enable the attraction, retention and management of people (e.g. Recruitment, Prevention of Bullying, Discrimination and Harassment, Conduct and Discipline and Substandard Performance).
- Plans that ensure processes, decisions and actions are based on the principles of fairness, equity and diversity, and are consistent, transparent, impartial and open for review (e.g. Disability Access and Inclusion, Workforce and Diversity Action, Reconciliation Action Plan).
- People management frameworks and plans that cover the whole employment continuum (e.g. Mental Health and Wellbeing Strategy and Action Plan, Culture Strategy and Workers' Compensation and Injury Management Programs).
- Structured processes and audits are in place to monitor adherence to Human Resource policies and procedures (e.g. Auditor's Report, Compliance Report).
- Training, education and upskilling for all staff and volunteers (e.g. Prevention of Sexual Harassment Interactive Learning Sessions, Manager/Supervisor Effectively Dealing with Workplace Issues Training).
- Structured feedback processes that enable early intervention and prevention strategies to address behaviours that are not consistent with DFES' values and official conduct and professional behaviour expected of all our staff and volunteers.

Three breach claims relating to the Employment Standard were lodged. One was resolved internally and two were referred to the Public Sector Commission. Of those referred to the Public Sector Commission, one was subsequently referred back to DFES and resolved internally and the outcome of the other claim is pending. During 2022-23 no breaches were found.

In the administration of DFES during 2022-23, I have complied with the Public Sector Standards in Human Resource Management, the Public Sector Code of Ethics and our Code of Conduct.

I have established procedures to ensure compliance with these standards and codes and conducted appropriate internal assessments to satisfy myself that the statement made here is correct.



Darren Klemm AFSM
Accountable Authority
16 August 2023

Other legal requirements

Unauthorised use of credit cards

Our staff hold corporate credit cards where their use is warranted. The cardholder agreement, signed by staff, includes an acknowledgement staff are aware of their obligations under the credit card policy.

During 2022–23, more than 33,285 corporate credit card transactions were processed. Of those, 46 instances of personal use were identified, and each instance was declared by the cardholder. As these matters were noted and dealt with promptly, the nature of the expenditure was immaterial, and the instances were characteristic of an honest mistake, no disciplinary action was taken.

Acts of Grace payments

During 2022-23, seven Act of Grace payments totally \$13,945 were made under section 80 of the *Financial Management Act 2006*.

The payments related to declared emergency costs incurred amidst COVID-19 restrictions that were reimbursed by DFES on behalf of the State Government.

Ministerial Directives

There were no Ministerial Directives pursuant to Treasurer’s Instruction 903(12) during 2022–23.

Aggregate amount	2021–22 (\$)	2022–23 (\$)
Personal use expenditure	2,511	2,184
Personal use expenditure settled within 5 working days	2,146	2,126
Personal use expenditure settled after 5 working days	365	58
Personal use expenditure outstanding at balance date	—	—



Other financial disclosures

State Emergency Management Committee remuneration

Members were paid remuneration as determined by the Minister for Industrial Relations on the recommendation of the Minister for Public Sector Management. Public sector employees are not paid sitting fees. Fees paid to Committee members this year were:

Position	Name	Type of remuneration	Period of membership	2022–23 gross remuneration
Chair	Dr Ron Edwards	Per annum	Full year	\$66,077.96
Deputy	Ms Emma Cole	Per annum	Full year	\$49,559.12
Member	Ms Julie Waylen	Per annum	Full year	\$32,403.87
Member	Mr Darren Klemm AFSM	Not applicable	Full year	\$0
Member	Mr Chris Dawson APM	Not applicable	To 14 July 2022	\$0
Member	Mr Col Blanch APM	Not applicable	From 15 July	\$0
Member	Mr Mark Webb PSM	Not applicable	To December 2022	\$0
Member	Mr Peter Dans	Not applicable	From December 2022	\$0
Member	Dr Andy Robertson CSC PSM	Not applicable	Full year	\$0
Member	Mr Nick Sloan	Not applicable	Full year	\$0
Member	Mr Mike Rowe	Not applicable	Full year	\$0
Member	Ms Emily Roper PSM	Not applicable	Full year	\$0
Member	Mr Rick Curtis	Not applicable	Full year	\$0
Total				\$148,040.95

Capital works

We have no contracts that fall within the scope of the Government Building Training Policy.

This information relates to land and building capital projects contracted through the Department of Finance's Buildings and Contracts.

Capital building projects	Date completed
Northampton VFRS	2/12/2022
Gingin VFRS/ICC/BFB	27/7/2022
Trayning VFRS	17/11/2022

Capital works in progress	Estimated completion (F/Y)	Comment
Cardup CFRS	2024-25	Detailed design progressing, anticipated completion December 2024
Halls Creek VFES	2024-25	Schematic design progressing, anticipated completion mid-2025
Margaret River VFRS	2024-25	Concept design progressing, anticipated completion mid-2025



▲ Tambellup Volunteer Fire and Emergency Services Brigade member.

Pricing policies of services provided

User charges and fees are reviewed annually. Increases in user charges and fees are generally limited to increases in the consumer price index as advised by the Department of Treasury.

Emergency Services Levy

The Emergency Services Levy (ESL) provides the majority of DFES' funding to enable effective service delivery for bushfires, structure fires, cyclones, earthquakes, floods, incidents involving hazardous materials, severe storms, tsunamis, road crash rescues and a range of search and rescue callouts on land and water.

The ESL is a State Government charge that is primarily invoiced and collected by local governments, with the funds paid to DFES. ESL rates and charging parameters are set each year by the Minister for Emergency Services to raise an approved amount. The 2022-23 rates, charging parameters and other ESL administrative matters were published in the Government Gazette on 30 May 2022.

False fire alarms

We charge a fee for attending false fire alarms after the third attendance to premises within a financial year. The fee reflects the cost of the resources responding to the false alarm.

As we are committed to reducing the number of false fire alarms, the fee is imposed to encourage proper maintenance of alarm systems.

Direct Brigade Alarms

The Direct Brigade Alarm network provides fire alarm monitoring for 4,332 premises across WA. Customer service, management, administration and monitoring services are provided by Fire Safety Pty Ltd trading as Fire Alarm Monitoring Services – Chubb.

The monitoring charge recovers the cost of this service through a service level agreement.

Employment and employee relations

Equal opportunity, bullying and harassment

Equal opportunity, bullying, discrimination and harassment training focuses on supporting our staff and volunteers to adopt inclusive workplace practices, requiring all team members to take deliberate action to prevent conscious and unconscious bias towards each other.

This commitment is much more than a tick box activity. Our training aims to heighten awareness, build confidence first, and improve skills so we are a genuinely inclusive and progressive organisation.

A variety of face-to-face workshops have been delivered to help staff and volunteers

navigate the new workplace laws and codes of practice. The workshops ensure they understand their responsibilities, obligations, and duties, so we bring out the best in each other regardless of difference. The workshops covered topics such as:

- prevention of bullying (scenario based)
- prevention of sexual harassment (scenario based)
- how to manage workplace issues effectively
- preparing constructive and effective performance conversations workshop.

We now also offer online training in LGBTIQ+ inclusion and diversity awareness, and creating safer and inclusive workspaces for LGBTIQ+ people.



Firefighter recruitment

As a contemporary organisation, we are committed to ensuring our workforce is as diverse as our community. Our 2023 recruitment campaign focused on the fact 'the ideal firefighter might surprise you' and featured photos of six of our career firefighters.

The campaign aims to promote firefighting as a potential career amongst under-represented groups, including people from multicultural backgrounds. Following the campaign, firefighter applications from people with multicultural backgrounds increased.

< From our 2023 firefighter recruitment campaign. Click on the photo to view video.

Staff profile

	FTE	Head Count
Full time permanent	1,571.41	1,647
Full time temporary contract	77.00	81
Part time permanent	42.16	71
Full time trainee	30.00	30
Part time temporary contract	13.10	22
Casual	0.00	6
Full time apprentice technician	1.00	1
	1,734.66	1,858

Mental health at DFES

National award

At the 2022 Australasian Fire and Emergency Services Authorities Council conference, we were awarded the Leading Practice in Mental Health Award. Following this, we shared our learnings by hosting a masterclass 'Thriving in the Emergency Services'. The format was delivered face to face and online with over 290 attendees across Australia.

Other ways we care for the mental health of all our people are:

Headspace

Providing 559 subscriptions to our staff, volunteers and their families so they can be more mindful, stress less, sleep more soundly and move more.

Mindarma

Provide subscriptions to Mindarma, an evidence-based e-learning program to protect mental health, build resilience and learn essential skills.

Mental health training

Offering mental health training to increase mental health and wellbeing knowledge and skills. This year:

- mental health first aid training has been completed by 265 staff and volunteers

- Black Dog Institute workshops:
 - managing for team wellbeing, was completed by 43 staff and volunteers
 - understanding your mental health, was completed by 12 staff and volunteers
 - building resilience to workplace stress, was completed by 15 staff and volunteers.

MoodFood (pilot program)

In March we ran a six-week MoodFood nutrition for mental health program delivered by accredited practising dietitians. Eighty nine staff learned how to eat for strong gut, brain and mental health.

CancerAid (pilot program)

CancerAid provides those living with a cancer diagnosis with digital science-based tools, personalised coaching and resources to help them understand the diagnosis, adopt positive behaviour changes and be engaged in their own care. The two programs available to staff are:

1. a coaching program for those living with cancer
2. a carers program for those caring for a loved one with cancer.

DFES' diversity as at 30 June 2023

Diversity group	Head Count	% of Head Count
Female	467	25.1%
Culturally and Linguistically Diverse	93	5.0%
Aboriginal and/or Torres Strait Islander peoples	51	2.7%
People with Disability	9	0.5%
Youth	18	1.0%

Aboriginal cultural connection and learning

Cultural connection at the Bushfire Centre of Excellence

The Bushfire Centre of Excellence is enabling a culturally safe and inclusive environment so people from all cultures feel welcome, valued and respected.

Fostering a culturally safe and competent workforce is a priority for the Centre. This is reflected in the facility design, the behaviour of staff, and in the products and services produced.

The Centre is located on Bindjareb Nyungar Boodja, and each year staff participate in local cultural awareness tours, learning more about the cultural significance of the area.

The Centre has also developed a Cultural Competency Framework to guide the management, application, and sharing of cultural knowledge to facilitate informed decision-making.

A key program at the Centre is the Cultural Fire Program, working to enhance the understanding, knowledge and application of cultural fire practices across WA.

Our Cultural Fire Program, run from the Centre, is key in working to enhance the understanding, knowledge, and application of cultural fire practices across WA.

The Cultural Fire Program has attracted significant attention, and was a feature at events such as:

- the US Secretary of the Interior and US Ambassador to Australia's visit
- the Centre's Bushfire Community Day
- the WA Local Government Association Aboriginal Engagement and Reconciliation Forum
- the Australia-New Zealand Emergency Management Committee, Cultural Burning and First Nation Australians Land Management Forum (National workshop)
- a Leadership WA's Signature Leadership Program South West Tour.

Work at the Centre is underpinned by a deep respect for all cultures and is reinforced by the notion of cultural safety and inclusivity.



▲ Clifton Bieundurry, US Consul General in Perth Siriana Nair, Traditional Owner Theo Kearing, US Ambassador to Australia Caroline Kennedy, US Secretary of the Interior Deb Haaland, Traditional Owner Karrie-Anne Kearing, Bindjareb Elder Aunty Gloria Kearing, Assistant Secretary for Indian Affairs Bryan Newland, Commissioner Darren Klemm and two Bindjareb Middar dancers.

Cultural awareness training

Our staff are required to complete the Public Sector Commission's Aboriginal and Torres Strait Islander cultural awareness training to support safety, inclusion, and respect in the workplace. Our volunteers are also strongly encouraged to complete this training.

We also participate in the Public Sector Commission's Solid Futures Aboriginal Traineeship Program.

Reconciliation Action Plan 2023-2025

We strive to strengthen our relationships with Aboriginal communities and deepen our understanding of cultural practices. To honour this commitment, we seek opportunities to engage with the community to exchange information and show mutual respect.

The development of our 'Innovate' Reconciliation Action Plan is an important indicator of our commitment to Aboriginal peoples. The plan is based on Reconciliation Australia's framework, with suggestions and content gathered during a workshop facilitated by an Aboriginal consultancy business. A draft plan has been submitted to Reconciliation Australia and suggested updates are being incorporated into the new plan.

WA Multicultural Policy Framework

The WA Multicultural Policy Framework outlines clear, measurable strategies to ensure everyone can participate equitably in all aspects of life in WA. State public sector agencies must develop Multicultural Action Plans to implement the framework. Our 2023-2026 plan focuses on positive outcomes for all Western Australians across the three policy priority areas:

- harmonious and inclusive communities
- culturally responsive policies, programs and services
- economic, social, cultural, civic, and political participation.

Disability Access and Inclusion Plan

We are determined to improve inclusion and access for people with disability. Our commitment to inclusive practices is demonstrated through our Disability Access and Inclusion Plan 2020-2025, which outlines what we will do to improve access to information, services and facilities, and employment / volunteering opportunities.

To build organisational capacity we provide learning opportunities for staff to embed skills into practice. To this end, Lunch and Learn sessions to make digital information more accessible are regularly offered to staff.

This year's International Day of People with Disability's theme was 'Transformative solutions for inclusive development: the role of innovation in fueling an accessible and equitable world'.

We held an event for staff and volunteers so they could gain deeper understanding of the diverse communication needs within the community and how inclusive practices make positive differences.

Keynote speakers Joey Harrall, who has lived experience with these barriers and Laura Jones, who specialises in complex communication with Developmental Disability WA presented at the event.



▲ Commissioner Darren Klemm, Laura Jones, Joey Harrall, Executive Director Patrick Leach and Mackinley Asplin at our International Day of People with Disability event.

Community consultation

We are in the process of upgrading Emergency WA into a world-class warning system that provides faster, more targeted, and personalised emergency information.

A vital aspect of this upgrade is to collaborate with peak bodies within the disability sector and community members with disability. During 2022-23 we held more than 40 workshops with approximately 140 people and surveyed more than 2,700 people across WA.

We consulted with these groups to identify how they currently receive emergency information and how they would like to receive information in the future.

One key insight identified was that there is no 'one-size fits all' for people with disability responding to an emergency and that information needs to be tailored, based on individual needs and preferences.

The need for the continuous involvement of people with lived experience, and for us to expand the variety of formats and methods for conveying emergency information, were also highlighted.

Workplace health, safety and injury management

We are committed to placing our people's physical and psychological safety at the heart of everything we do – every day.

That is why we prioritise the health, safety, and wellbeing of our staff, volunteers, visitors and others who work for us, and with us.

Governance and consultation

We consult broadly and encourage participation, including through ongoing and meaningful engagement with our health and safety representatives.

This year we held information sessions for staff and volunteers on a range of topics including:

- outcomes and lessons learned from significant safety incident investigations
- driving safely under emergency conditions
- working safely at heights
- heat stress and rehabilitation
- fatigue management
- the potential impacts of psychosocial hazards in the emergency response environment.

Certificate IV in Work Health and Safety

We encourage our health and safety representatives to achieve a customised Certificate IV qualification in Work, Health and Safety. This qualification helps develop a deeper understanding of key safety matters, consultation and communication techniques, effective workplace health and safety management, and legislative compliance.

This year's safety focus

High risk hazard management

Exposure to high-risk hazards such as driving under emergency conditions, working at heights, chemicals, noise, asbestos, thermal environments and electricity remain high priority safety areas.

To this end, we are undertaking an operational safety risk review and have implemented initiatives to assist in managing operational health and hygiene, noise, heat stress and fatigue to continually improve health and safety outcomes for our people.

Firefighter health, safety, and wellbeing

We have rolled out an improved occupational medical health screening program to assess the impact of any exposure to hazardous substances. We also provide opportunities to firefighters to provide baseline measures which can be tracked throughout their career and enable early detection and management of identified health issues.

Improvements have also been made to audiological hearing testing programs and the Noise Induced Hearing Loss processes.

We also published new protocols for managing operational hygiene, laundering, incident operations and heat stress.



▲ SES volunteers working at heights. Photo by Wondrous World Images.

Safety management system

We are reviewing our Safety Management System. Several improvements have been made to align to international standards and further improvements are planned.

We have also commenced work to improve our fatigue management processes and protocols to support the health and wellbeing of our staff and volunteers.

Workers' compensation and injury management

We remain committed to managing injured workers through prompt intervention and rehabilitation to support their safe return to work.

We have a well-established injury management system to assist injured workers. The injury management system is supported by a team of dedicated health professionals who work with injured

workers, their managers, treating medical practitioners and the insurer to ensure all claims and recovery programs are effectively managed.

Our continued focus on delivering education and injury management support services to our firefighters on-site helps reduce any recurrence of injury.

It also allows us to provide active and early intervention to assist staff to remain at work while recovering from a work-related injury or illness or return to duties safely as soon as medically appropriate.

Workers' compensation and injury management

Table of Results

(Public Sector Commissioner's Occupational Safety and Health Performance indicators 2022-23).

Indicator	2020-21	2021-22	2022-23	Target	Comments towards targets
Number of fatalities	1	0	0	Zero (0)	Target met.
Lost time injury/disease (LTI/D) incidence rate	7.15	6.4	7.27	Zero (0) or a 10% improvement on the previous three (3) years	There was a 13.6% increase in LTI claims lodged in 2022-23. Changes to presumptive legislation this year have included post-traumatic stress disorder (PTSD). A workers' compensation claim is accepted once a formal diagnosis of PTSD is made, which may have impacted our result.
Lost time injury severity rate	13.33	22.6	47.41	Zero (0) or a 10% improvement on the previous three (3) years	The increase in the frequency and number of LTI claims resulted in a significantly higher number of claims over 60 days in 2022-23.
Percentage of injured workers returned to work within (i) 13 weeks	73.00%	64.13%	63%	No target	The increased injury severity rate in 2022-23 meant a reduction in the number of injured workers returning to work within 13 weeks of injury.
Percentage of injured workers returned to work within (ii) 26 weeks	87.00%	76.09%	85.93%	Greater than or equal to 80% return to work	An increase in vocational rehabilitation services meant 85.93% of injured workers could return to the workplace within 26 weeks of injury.
Reduction in musculo-skeletal injuries	171	143	147	30% reduction in musculo-skeletal injuries	The number of musculoskeletal injuries remain consistent with those reported in 2021-22 and 14 percent less than reported in 2020-21.

Statistics have been calculated using Government Insurance Division data and DFES' average FTE data. Statistics for musculoskeletal injuries have been calculated using DFES' Solv Injury data.

Advertising

Section 175ZE of the *Electoral Act 1907* requires us to disclose the amounts we paid on different forms of advertising. During 2022–23, we paid \$824,711, which included advertising to support the community to prepare for emergencies such as our bushfire and cyclone campaigns.

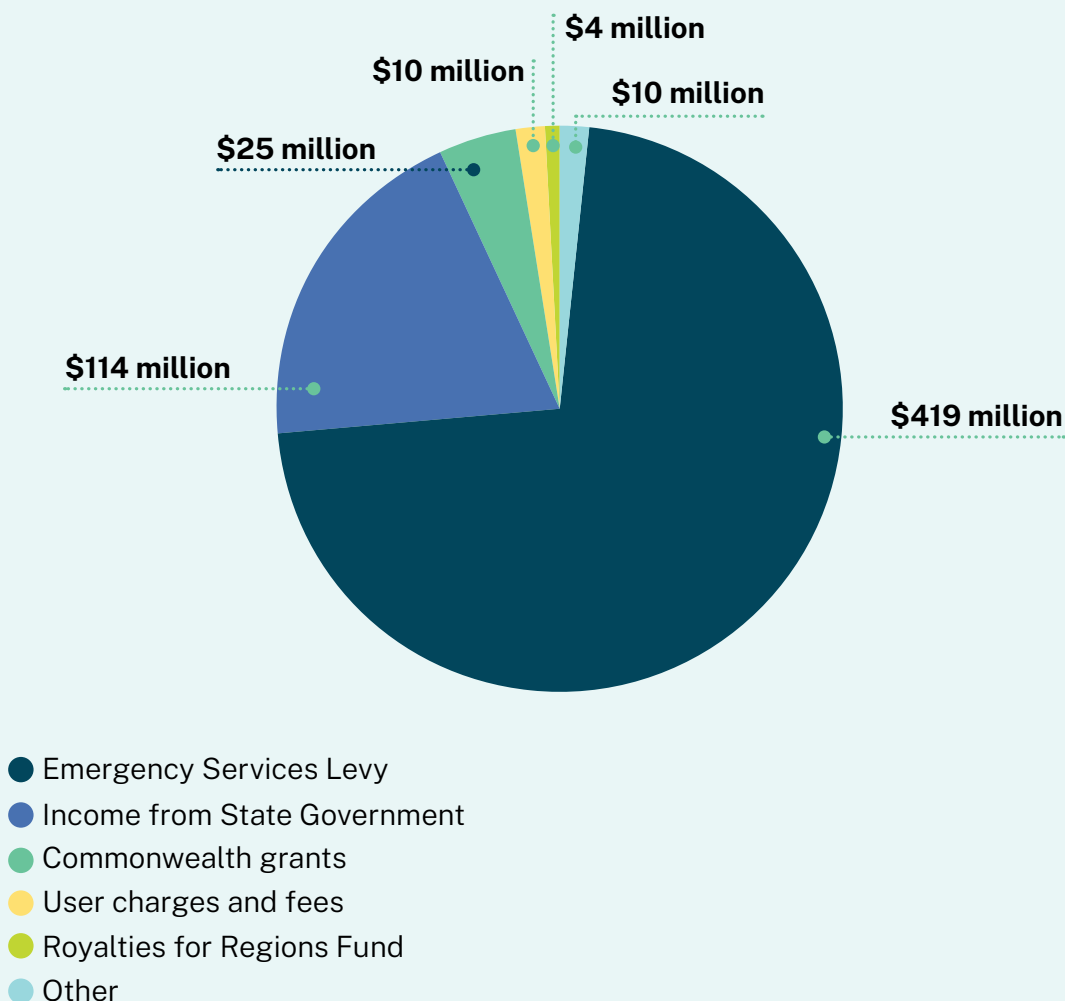
Advertising agencies	\$185,879
Albany Chamber of Commerce	\$222
Bang Digital	\$5,700
Buggybuddys	\$990
Collie Chamber of Commerce	\$123
Coorow Community Resource Centre	\$180
Collie River Valley Bulletin	\$306
Darlington Review	\$150
Esperance Weekender	\$513
Google Ads	\$102,468
Media On Mars	\$2,500
Midland Trophies	\$2,135
Augusta Community Resource Centre	\$118
Mingenew Community Resource Centre	\$31
Northcliffe Community Development Inc	\$150
NRMjobs Pty Ltd	\$150
Perenjori Community Resource Centre	\$55
Quality Press Posters	\$50
Signbiz WA Pty Ltd	\$620
Walpole Community Resource Centre	\$53
State Law Publisher	\$10,910
The Trustee for A.R.M. Trust	\$695
Walpole Community Resource Telecentre	\$167
Wunderman Thompson	\$57,594
Media advertising agencies	\$638,832
Carat Australia Media Services Pty Limited	\$507,181.64
Facebook	\$115,705.69
Initiative Media Australia Pty Ltd	\$15,944.86
Market research organisations	Nil
Polling organisations	Nil
Direct mail organisations	Nil
Total advertising costs	\$824,711

Sources and allocation of our funding

In 2022-23, DFES recognised income of \$583 million, which included \$419 million raised from the Emergency Services Levy (ESL). Of the total ESL raised, \$388 million was collected from ratepayers, \$5 million from local government owned properties and \$26 million from the State Government, non-trading State enterprises and other government entities. The ESL raised by each local government area is shown on page 71.

All funding we receive is allocated towards emergency services initiatives and provides facilities, equipment and resources, protective clothing, uniforms, vehicles and training for WA's fire and emergency services staff and volunteers across WA. It also supports disaster recovery, bushfire mitigation and other specialist activities such as fire investigations, building inspections, emergency planning and community safety initiatives.

2022-23 Funding sources by category



The figures shown below have been rounded to the nearest million and include an allocation of indirect expenditure on a weighted average basis.

In 2022-23, our funding was allocated toward the following major activities:

	<p>Career Fire and Rescue Service Firefighters in stations across Perth, Albany, Bunbury, Geraldton and Kalgoorlie who are response ready for a variety of emergency situations, 24/7.</p>	<p>\$156 million</p>
	<p>Volunteer Fire and Emergency Services / Volunteer Fire and Rescue Service The committed volunteers across WA who provide an emergency response when it is needed most.</p>	<p>\$29 million</p>
	<p>Bush Fire Service The dedicated volunteers who protect us from bushfires through fire suppression, prevention and risk management services and fire safety education in rural and pastoral areas.</p>	<p>\$39 million</p>
	<p>State Emergency Service The steadfast volunteers in orange who provide help to the community in a variety of situations such as severe weather and search and rescue operations.</p>	<p>\$11 million</p>
	<p>Marine Rescue Western Australia The devoted volunteers along our coastline who protect and save lives at sea.</p>	<p>\$14 million</p>
	<p>Rural Fire Division Improving rural fire management through increased investment in mitigation, strengthening relationships with volunteers, and greater collaboration between agencies.</p>	<p>\$27 million</p>
	<p>Emergency services training Providing professional development for volunteers and staff to enhance their operational and organisational skills.</p>	<p>\$41 million</p>
	<p>Aerial firefighting and aviation services Operation and coordination of the aerial fleet, deploying rapidly to emergency incidents, protecting lives and property during the bushfire season.</p>	<p>\$59 million</p>



Asset replacement and maintenance

Includes the maintenance, improvement and replacement of facilities, response vehicles and equipment.

\$125
million



Engaging with our volunteers

Working with communities and local governments to strengthen relationships with our volunteers.

\$3
million



Emergency management, strategy, and planning

Research and planning to improve our services and inform decisions on how we allocate our resources.

\$38
million



Health and wellness

Enhancing the psychological and physical wellbeing of emergency services staff, volunteers, and their families.

\$4
million



Investigation and compliance

Determining the cause of fires and ensuring compliance with relevant standards to reduce the frequency and impact of emergency incidents.

\$7
million



Emergency response coordination

Includes the running of emergency operations centres and the '000' communications centre to dispatch and coordinate emergency responses.

\$16
million



Technology and communications

Improving and maintaining the technology and communications infrastructure behind all our emergency services.

\$37
million



Special operations

Upskilling staff and maintaining specialist equipment to enhance our emergency response across a range of events such as hazardous material spills and building collapse.

\$4
million



Community awareness and education

Providing information and programs to communities to increase awareness and build a more resilient and safer State.

\$12
million



Recovery

Coordinate support to disaster affected communities, enabling them to rebuild infrastructure, and emotional, social, economic and physical wellbeing.

\$10
million



▲ Member of our Volunteer Fire and Rescue Brigade Bridgetown.

ESL collected

The table below shows the ESL raised within each local government area. Please note it does not include ESL raised for property owned by the State Government and non-trading State enterprises.

Local government area	ESL raised (\$'000s)
Albany	4,243
Armadale	10,808
Ashburton	477
Augusta-Margaret River	1,251
Bassendean	2,632
Bayswater	10,807
Belmont	9,564
Beverley	137
Boddington	114
Boyup Brook	129
Bridgetown-Greenbushes	324

Local government area	ESL raised (\$'000s)
Brookton	73
Broome	1,388
Broomehill-Tambellup	76
Bruce Rock	76
Bunbury	5,347
Busselton	3,385
Cambridge	6,065
Canning	19,601
Capel	1,203
Carnamah	51
Carnarvon	309
Chapman Valley	86
Chittering	280
Claremont	2,945
Cockburn	19,794
Collie	469

Local government area	ESL raised (\$'000s)
Coolgardie	282
Coorow	113
Corrigin	86
Cottesloe	1,882
Cranbrook	82
Cuballing	64
Cue	45
Cunderdin	93
Dalwallinu	102
Dandaragan	373
Dardanup	802
Denmark	420
Derby-West Kimberley	280
Donnybrook-Balingup	344
Dowerin	56
Dumbleyung	54
Dundas	95
East Fremantle	1,496
East Pilbara	579
Esperance	899
Exmouth	261
Fremantle	9,000
Gingin	546
Gnowangerup	88
Goomalling	69
Gosnells	15,293
Greater Geraldton City	4,320
Halls Creek	88
Harvey	1,473
Irwin	272
Jerramungup	117
Joondalup	24,891
Kalamunda	7,303

Local government area	ESL raised (\$'000s)
Kalgoorlie-Boulder	3,892
Karratha	2,240
Katanning	235
Kellerberrin	86
Kent	45
Kojonup	121
Kondinin	73
Koorda	40
Kulin	57
Kwinana	6,194
Lake Grace	107
Laverton	63
Leonora	173
Mandurah	9,296
Manjimup	604
Meekatharra	86
Melville	18,710
Menzies	61
Merredin	219
Mingenew	36
Moora	155
Morawa	58
Mosman Park	1,701
Mount Marshall	50
Mt Magnet	55
Mukinbudin	44
Mundaring	3,756
Murchison	7
Murray	963
Nannup	112
Narembeen	58
Narrogin (Shire)	306
Nedlands	4,740

Local government area	ESL raised (\$'000s)
Ngaanyatjarraku	2
Northam	675
Northampton	313
Nungarin	21
Peppermint Grove	436
Perenjori	43
Perth	26,444
Pingelly	85
Plantagenet	343
Port Hedland	1,532
Quairading	82
Ravensthorpe	172
Rockingham	13,673
Sandstone	18
Serpentine-Jarrahdale	1,860
Shark Bay	77
South Perth	8,115
Stirling	39,417
Subiaco	5,047
Swan	23,172
Tammin	64
Three Springs	44
Toodyay	310
Trayning	35
Upper Gascoyne	11
Victoria Park	7,366
Victoria Plains	56
Vincent	7,756
Wagin	134
Wandering	40
Wanneroo	26,338
Waroona	264
West Arthur	62

Local government area	ESL raised (\$'000s)
Westonia	43
Wickepin	55
Williams	70
Wiluna	38
Wongan-Ballidu	101
Woodanilling	36
Wyalkatchem	49
Wyndham-East Kimberley	391
Yalgoo	22
Yilgarn	122
York	276

1,342
structure fires



1,234
operational training
courses delivered

924
hazardous
situations

\$11.9
million
provided to local
governments for
bushfire mitigation
activities

134%
increase in bushfire
mitigation treatments
completed by local
governments



44
State Emergency
Management
Committee meetings
with secretariat
support



2,230
rescues with medical
assistance

400+
consultations with
emergency
management
partners

3,192
road crash rescues

1,811
natural hazard events



4
national and state
awards won and
presented to national
colleagues





4,677
bushfires



763
planning proposals
referred from local
governments

28,852
staff and volunteers
attended training courses

31,000+
incidents



200+
volunteers and staff
were deployed to
the eastern states'
floods



2,023
training courses
delivered across WA

8,777
total fires



Financial statements and performance indicators



▲ A member of the
Gnowangerup SES Unit.

Walmartjarri

Kujarti marnalu warkam-malany
(We do this, Walmartjarri language)

Resource agreement

Performance is monitored against financial targets and through our Key Performance Indicators (KPIs). The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister for Emergency Services, the Treasurer and DFES under Part 3, Division 5 of the *Financial Management Act 2006*.

Financial targets summary

Financial results for 2022–23 are shown below. Further explanations are contained in Note 9.11 ‘Explanatory statement’ to the Financial Statements.

	Target (\$,000)	Actual (\$,000)	Variation (\$,000)	Reason for significant variation
Total cost of services (expense limit) (sourced from Statement of Comprehensive Income)	545,084	586,882	41,798	<p>Increase of \$41.8 million is primarily the result of:</p> <ul style="list-style-type: none"> • \$38.9 million increase in unbudgeted significant unforeseen expenditure associated with bushfire suppression and natural hazard incidents. • \$14.8 million in additional costs relating to asset management including depreciation, leases, building, vehicle and equipment maintenance and equipment replacement. • offset by a \$14.5 million reduction in disaster recovery related expenditure, mainly due to lower than anticipated grant applications.
Net cost of services (sourced from Statement of Comprehensive Income)	129,914	146,525	16,611	<p>Increase in net cost of services is the result of the increase in the total cost of services of \$41.8 million (as detailed above) offset by additional revenue of \$25.2 million predominantly due to:</p> <ul style="list-style-type: none"> • \$19.2 million in Commonwealth grants associated with the Coastal and Estuarine Risk Mitigation Program for 2023, additional natural disaster resilience and recovery contributions received in 2023 and funding for the Indian Ocean Territories service delivery arrangements. • \$5.3 million in additional other revenue associated with unanticipated asset donations including trailer mounted accommodation buildings from Rio Tinto and a water tanker from the United Arab Emirates; as well as the recovery of local government granted vehicles.

Total equity (sourced from Statement of Financial Position)	529,861	599,085	69,224	Total equity has increased by \$69.2 million primarily as a result of: <ul style="list-style-type: none"> • \$56.1 million increase in fixed asset values above budget due to favourable land and building revaluations as well as asset investment increases approved by Government during the year. • \$22.2 million increase in cash balances primarily due to lower than anticipated applications for recovery and resilience grants. • offset by higher than estimated employee related provisions of \$5.9 million.
Approved salary expense level	211,470	218,729	7,259	The increase of \$7.3 million over the original budget target is predominantly the result of: <ul style="list-style-type: none"> • \$4.2 million in additional salary costs associated with bushfire suppression and natural hazard incidents. • \$7.2 million relating to Public Sector wage increases. • \$8.2 million in additional firefighter overtime. • Offset by \$12.3 million in underspends associated with staff vacancies, mainly due to delayed recruitment of newly approved State Recovery positions and delays in the registration of a new Firefighter Enterprise Bargaining Agreement.
Agreed borrowing limit	31,171	31,171	0	There has been no change in the agreed borrowing limit.

KPI summary

The following table summarises how we performed against each of our KPIs in 2022–23. Further detail is provided on the pages indicated.

KEY: ● Target achieved. ● Target not achieved. We are taking action.

	Target	Result	Status	Page
Desired Outcome 1: WA communities recognise and understand their local hazard risks and can effectively manage them				
Proportion of community members who recognise their local natural hazard risks and are prepared to take action	20%	20.94%	●	161
Service 1: Community awareness, education and information services				
Average cost per household to deliver education and awareness programs and emergency hazard information to the community	\$9.98	\$11.57	●	162
Desired Outcome 2: A diverse team of volunteers and staff with a wide range of skills, who have access to development programs				
Proportion of scheduled operational courses delivered	80%	82.65%	●	163
Service 2: Health, safety, wellbeing and training services				
Average cost per population to deliver health, safety, wellbeing and training services	\$8.45	\$10.70	●	164
Desired Outcome 3: Risk is reduced and managed through innovation and continuous improvement across all hazards before, during and after emergencies				
Proportion of Level 3 incident Impact Statements completed and endorsed by the State Recovery Coordinator	80%	100%	●	165
Proportion of structure fire reports completed within specified timeframes	Temporary reporting exemption received from the Under Treasurer.			166
Proportion of responses to ESL 1 and ESL 2 incidents within target timeframes	Temporary reporting exemption received from the Under Treasurer.			167
Proportion of structure fires confined to object or room of origin	Temporary reporting exemption received from the Under Treasurer.			168
Service 3: Delivery of frontline services before, during and after incidents				
Average cost per population to deliver frontline services	\$171.84	\$198.75	●	169

Certification of Financial Statements for the year ended 30 June 2023

The accompanying financial statements of the Department of Fire and Emergency Services 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 2023 and the financial position as at 30 June 2023.

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



Darren Klemm AFSM
Accountable Authority
16 August 2023



Georgina Camarda BCom CPA
Chief Finance Officer
16 August 2023

Statement of Comprehensive Income

For the year ended 30 June 2023

	Note	2023 (\$000)	2022 (\$000)
COST OF SERVICES			
Expenses			
Employee benefits expense	3.1(a)	244,846	230,685
Supplies and services	3.3	180,060	155,051
Depreciation and amortisation expenses	5.1.1, 5.2, 5.3.1	47,259	44,253
Finance costs	7.3	1,602	1,534
Accommodation expenses	3.3	15,374	15,103
Grants and subsidies	3.2	81,443	67,508
Other expenses	3.3	16,298	11,856
Total cost of services		586,882	525,990
Income			
Emergency Services Levy	4.1	395,016	371,043
User charges and fees	4.2	9,797	10,237
Grants and contributions	4.4	25,601	12,490
Interest revenue	4.5	171	157
Other revenue	4.6	9,772	6,578
Total income		440,357	400,505
NET COST OF SERVICES		146,525	125,485

Statement of Comprehensive Income (continued)

	Note	2023 (\$000)	2022 (\$000)
Income from State Government			
Service appropriation	4.3	101,474	88,609
Emergency Services Levy	4.3	24,229	22,034
Resources received	4.3	801	838
Assets transferred	4.3	349	-
Royalties for Regions Fund	4.3	4,421	1,086
Income from other public sector entities	4.3	10,889	14,134
Total income from State Government		142,163	126,701
SURPLUS/(DEFICIT) FOR THE PERIOD			
		(4,362)	1,216
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	9.8	35,308	28,911
Total other comprehensive income		35,308	28,911
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD			
		30,946	30,127

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

Statement of Financial Position

As at 30 June 2023

	Note	2023 (\$000)	2022 (\$000)
ASSETS			
Current assets			
Cash and cash equivalents	7.4	42,333	72,725
Restricted cash and cash equivalents	7.4	14,071	11,600
Inventories	6.3	18,567	17,593
Receivables	6.1	13,334	8,985
Other current assets	6.4	3,549	1,244
Total current assets		91,854	112,147
Non-current assets			
Restricted cash and cash equivalents	7.4	2,318	1,542
Amounts receivable for services	6.2	78,721	70,256
Property, plant and equipment	5.1	511,733	457,131
Right-of-use assets	5.2	14,052	28,133
Intangible assets	5.3	5,466	7,127
Total non-current assets		612,290	564,189
TOTAL ASSETS		704,144	676,336

Statement of Financial Position (continued)

	Note	2023 (\$000)	2022 (\$000)
LIABILITIES			
Current liabilities			
Payables	6.5	10,021	12,757
Borrowings	7.1	2,977	2,967
Lease liabilities	7.2	5,124	16,885
Employee related provisions	3.1(b)	38,317	33,359
Total current liabilities		56,439	65,968
Non-current liabilities			
Borrowings	7.1	28,194	31,171
Lease liabilities	7.2	9,559	11,826
Employee related provisions	3.1(b)	10,867	11,290
Total non-current liabilities		48,620	54,287
TOTAL LIABILITIES		105,059	120,255
NET ASSETS			
EQUITY			
Contributed equity	9.8	392,334	380,276
Reserves		121,859	86,551
Accumulated surplus		84,892	89,254
TOTAL EQUITY		599,085	556,081

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 2023

	Notes	Contributed equity (\$'000)	Reserves (\$'000)	Accumulated surplus (\$'000)	Total equity (\$'000)
Balance at 1 July 2021		372,433	57,640	88,038	518,111
Surplus/(deficit) for the year		-	-	1,216	1,216
Other comprehensive income		-	28,911	-	28,911
Total comprehensive income for the period		-	28,911	1,216	30,127
Transactions with owners in their capacity as owners					
Capital appropriations	9.8	7,266	-	-	7,266
Other contributions by owners	9.8	577	-	-	577
Total		7,843	-	-	7,843
Balance at 30 June 2022		380,276	86,551	89,254	556,081
Balance at 1 July 2022		380,276	86,551	89,254	556,081
Surplus/(deficit) for the year		-	-	(4,362)	(4,362)
Other comprehensive income		-	35,308	-	35,308
Total comprehensive income for the period		-	35,308	(4,362)	30,946
Transactions with owners in their capacity as owners					
Capital appropriations	9.8	7,097	-	-	7,097
Other contributions by owners	9.8	4,961	-	-	4,961
Total		12,058	-	-	12,058
Balance at 30 June 2023		392,334	121,859	84,892	599,085

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 2023

	Note	2023 (\$000)	2022 (\$000)
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		93,009	81,465
Emergency Services levy		24,447	21,814
Funds from other public sector entities		10,069	14,179
Royalties for Regions Fund		4,421	1,663
Capital appropriations		7,097	7,266
Digital Capability Fund		4,719	-
Net cash provided by State Government		143,762	126,387
Used as follows			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(241,205)	(230,673)
Supplies and services		(185,135)	(150,255)
Finance costs		(1,582)	(1,562)
Accommodation		(14,974)	(14,834)
Grants and subsidies		(81,127)	(68,821)
GST payments on purchases		(31,532)	(27,480)
Other payments		(15,931)	(11,566)
Receipts			
Emergency Services Levy		391,568	371,203
User charges and fees		10,474	9,784
Grants and contributions		25,760	18,724
Interest received		172	156
GST receipts on sales		1,807	2,840
GST receipts from taxation authority		28,836	24,162
Other receipts		6,205	6,191
Net cash used in operating activities	7.4	(106,664)	(72,131)

Statement of Cash Flows (continued)

	Note	2023 (\$000)	2022 (\$000)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(44,819)	(33,388)
Receipts			
Proceeds from sale of non-current assets		1,330	700
Net cash used in investing activities		(43,489)	(32,688)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Repayment of principal elements of lease arrangements		(17,787)	(16,886)
Repayment of borrowings		(2,967)	(2,956)
Net cash used in financing activities		(20,754)	(19,842)
Net increase/(decrease) in cash and cash equivalents		(27,145)	1,726
Cash and cash equivalents at the beginning of the period		85,867	84,141
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.4	58,722	85,867

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

Administered schedules

Administered income and expenses by service

	Delivery of Frontline Services Before, During and After Incidents	
	2023 (\$000)	2022 (\$000)
Income from administered items		
Appropriations	96,900	166,960
Regional Community Services Fund-Recurrent	27,305	-
Total income from administered items	124,205	166,960
Administered expenses		
Grants to charitable and other public bodies		
Disaster Recovery Funding Arrangements Western Australia	85,369	74,395
Total administered expenses	85,369	74,395
Administered assets and liabilities		
CURRENT ASSETS		
Cash and cash equivalents	190,433	151,904
TOTAL ADMINISTERED ASSETS	190,433	151,904
CURRENT LIABILITIES		
Grants payables	-	307
TOTAL ADMINISTERED LIABILITIES	-	307
NET ADMINISTERED ASSETS	190,433	151,597

Notes to the financial statements

For the year ended 30 June 2023

1 Basis of preparation

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

These annual financial statements were authorised for issue by the Accountable Authority of the Department on 16 August 2023.

Statement of compliance

These general purpose financial statements are prepared in accordance with:

- 1) the *Financial Management Act 2006* (**FMA**)
- 2) the Treasurer's Instructions (**TIs**)
- 3) Australian Accounting Standards (**AAS**) including applicable interpretations
- 4) where appropriate, those **AAS** paragraphs applicable for not-for-profit entities have been modified.

The FMA and the TIs take precedence over AAS. Several AAS are modified by the TIs to vary application, disclosure format and wording. Where modification is required and 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.

1. Basis of preparation (continued)

Accounting for goods and services tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- (a) amount of GST incurred by the Department as a purchaser not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense
- (b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Contributed equity

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.

Administered items

The Department administers, but does not control, certain activities and functions for, and on behalf of, Government that do not contribute to the Department's services or objectives. It does not have discretion over how it uses the transactions in pursuing its own objectives. Transactions relating to the administered activities are not recognised as the Department's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered income and expenses by service' and 'Administered assets and liabilities'. The accrual basis of accounting and applicable AAS have been adopted.

2 Department outputs

How the Department operates

This section includes information regarding the nature of funding the Department receives and how this funding is used to achieve the Department's objectives. This note also provides the distinction between controlled funding and administered funding:

	Note
Department objectives	2.1
Schedule of Income and Expenses by Service	2.2
Schedule of Assets and Liabilities by Service	2.3

2.1 Department objectives

Purpose

To achieve a safer Western Australia by enabling and protecting the community before, during and after emergencies.

The Department provides the following services:

Service 1: Community Awareness, Education and Information Services

Provision of generic and targeted awareness, education and information programs before an incident and emergency hazard information during an incident via social media, telephone call centre, television and radio interviews to increase community awareness of preventable and natural hazards and support their ability to take action.

Service 2: Health, Safety, Wellbeing and Training Services

Services provided to ensure that frontline emergency personnel, including volunteers, are not only trained and supported but also maintain their physical and mental health while providing safe and efficient services to the community.

Service 3: Delivery of Frontline Services Before, During and After Incidents

Services provided by frontline personnel, including volunteers, to enable the community to prevent where possible, prepare for, respond to and recover from emergency incidents.

2. Department outputs (continued)

2.2 Schedule of Income and Expenses by Service

For the year ended 30 June 2023

	Community Awareness, Education and Information Services	
	2023 (\$000)	2022 (\$000)
COST OF SERVICES		
Expenses		
Employee benefits expense	5,912	4,375
Supplies and services	5,381	4,953
Depreciation and amortisation expenses	588	543
Finance costs	20	17
Accommodation expenses	33	32
Grants and subsidies	91	58
Loss on disposal of non-current assets	-	-
Other expenses	295	252
Total cost of services	12,320	10,230
Income		
Emergency Services Levy	7,900	7,421
User charges and fees	-	-
Grants and contributions	55	162
Interest revenue	4	3
Other revenue	16	21
Total income	7,975	7,607
NET COST OF SERVICES	4,345	2,623

	Health, Safety, Wellbeing and Training Service		Delivery of Frontline Services Before, During and After Incidents		Total	
	2023 (\$000)	2022 (\$000)	2023 (\$000)	2022 (\$000)	2023 (\$000)	2022 (\$000)
	18,593	17,616	220,341	208,694	244,846	230,685
	7,528	7,042	167,151	143,056	180,060	155,051
	1,471	1,358	45,200	42,352	47,259	44,253
	49	42	1,533	1,475	1,602	1,534
	727	467	14,614	14,604	15,374	15,103
	229	145	81,123	67,306	81,443	67,509
	-	-	-	-	-	-
	744	601	15,259	11,003	16,298	11,856
	29,341	27,271	545,221	488,490	586,882	525,991
	19,751	18,552	367,365	345,070	395,016	371,043
	-	-	9,797	10,237	9,797	10,237
	137	7	25,409	12,321	25,601	12,490
	9	8	160	146	173	157
	40	51	9,714	6,506	9,770	6,578
	19,937	18,618	412,445	374,280	440,357	400,505
	9,404	8,653	132,776	114,210	146,525	125,486

2.2 Schedule of Income and Expenses by Service (continued)

	Community Awareness, Education and Information Services	
	2023 (\$000)	2022 (\$000)
Income from State Government		
Service appropriation	2,030	1,772
Emergency Services Levy	485	441
Assets transferred	-	-
Resources received	16	17
Royalties for Regions Fund	12	12
Income from other public sector entities	11	10
Total income from State Government	2,554	2,252
SURPLUS/(DEFICIT) FOR THE PERIOD	(1,791)	(371)

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

Health, Safety, Wellbeing and Training Service		Delivery of Frontline Services Before, During and After Incidents		Total	
2023 (\$000)	2022 (\$000)	2023 (\$000)	2022 (\$000)	2023 (\$000)	2022 (\$000)
5,073	4,430	94,371	82,407	101,474	88,609
1,212	1,102	22,533	20,492	24,230	22,035
-	-	349	-	349	-
40	42	745	779	801	838
31	30	4,377	1,044	4,420	1,086
28	25	10,850	14,098	10,889	14,133
6,384	5,629	133,225	118,820	142,163	126,701
(3,020)	(3,024)	449	4,610	(4,362)	1,215

2.3 Schedule of Assets and Liabilities by Service

For the year ended 30 June 2023

	Community Awareness, Education and Information Services	
	2023 (\$000)	2022 (\$000)
Assets		
Current assets	1,837	2,242
Non-current assets	12,246	11,284
Total assets	14,083	13,526
Liabilities		
Current liabilities	1,129	1,319
Non-current liabilities	972	1,086
Total Liabilities	2,101	2,405
NET ASSETS	11,982	11,121

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

Health, Safety, Wellbeing and Training Service		Delivery of Frontline Services Before, During and After Incidents		Total	
2023 (\$000)	2022 (\$000)	2023 (\$000)	2022 (\$000)	2023 (\$000)	2022 (\$000)
4,593	5,607	85,424	104,297	91,854	112,146
30,614	28,209	569,430	524,696	612,290	564,189
35,207	33,816	654,854	628,993	704,144	676,335
2,822	3,298	52,488	61,350	56,439	65,967
2,431	2,714	45,217	50,487	48,620	54,287
5,253	6,012	97,705	111,837	105,059	120,254
29,954	27,804	557,149	517,156	599,085	556,081

3 Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Department's funding is applied to its operating activities. Operating activities are defined as the activities undertaken by the Department to achieve its objectives as determined by Government. The accounting policies relevant for an understanding of the items recognised in the financial statements have been disclosed as a narrative within the note.

For expenses and policies related to the Department's investment activities in resources that generate future service capacity refer to Note 5 'Key assets'.

For the expenses and policies related to the Department's financing activities refer to Note 7 'Financing'.

	Notes	2023 (\$000)	2022 (\$000)
Cost of services for operating activities			
Employee benefits expense	3.1(a)	244,846	230,685
Grants and subsidies	3.2	81,443	67,508
Operating expenditure	3.3	211,732	182,010
		538,021	480,203
Future entitlements related to employee benefits expense			
Employee related provisions	3.1(b)	49,184	44,649
		49,184	44,649

3.1 (a) Employee benefits expense

	2023 (\$000)	2022 (\$000)
Employee benefits	219,159	206,460
Superannuation	24,273	22,694
Other related expenses	1,254	1,451
Termination benefits	160	80
Total employee benefits expense	244,846	230,685
Add: AASB 16 Non-monetary benefits	2,166	1,577
Less: Employee contribution	(383)	(367)
Net employee benefits	246,629	231,895

3. Use of our funding (continued)

3.1 (a) Employee benefits expense (continued)

Employee benefits: Include wages and salaries, accrued and paid leave entitlements and paid sick leave.

Superannuation: The amount recognised in the Statement of Comprehensive Income comprises employer contributions paid to the Fire and Emergency Services Superannuation Fund (FESSF), Gold State Superannuation Scheme (GSS), West State Superannuation Scheme (WSS), Government Employee Superannuation Board (GESB) and other eligible funds nominated by employees.

The FESSF is a multi-employer plan available to employees of the Department of Fire and Emergency Services, the United Professional Firefighters Union of Western Australia, the Western Australian Volunteer Fire and Rescue Services Association (Inc.) and the Fire and Emergency Services Superannuation Board (FESSB). The FESSB is a trustee of the FESSF and is responsible for managing the fund in the best interest of all members and for ensuring the fund is managed in accordance with governing legislation, the *Fire and Emergency Services Superannuation Act 1985* and the *Fire and Emergency Services (Superannuation Fund) Regulations 1986*. The FESSF is a defined benefit scheme for the purpose of employees and is a defined contribution plan for the Department as the superannuation liability is extinguished by concurrent employer contributions to the fund in accordance with the governing legislation.

The GSS is a defined benefit scheme for the purposes of employees and whole-of-government reporting. The Department has no liabilities under the Pension Scheme or the GSS. The liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer.

All other GSS obligations are extinguished by concurrent contributions made by the Department to the GESB.

Other related expenses: Includes non-monetary benefits provided to employees such as medical care, housing, cars and subsidised goods or services.

Termination benefits: Payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Department is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal, or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

AASB 16 Non-monetary benefits: Non-monetary employee benefits, that are employee benefits expenses, predominantly relate to the provision of vehicle and housing benefits are recognised under AASB 16 which are excluded from the employee benefits expense.

Employee contributions: Contributions made to the Department by employees toward employee benefits that have been provided by the Department. This includes both AASB 16 and non-AASB 16 employee contributions and are included under other revenue in the Statement of Comprehensive Income.

3.1 (b) Employee related provisions

Provision is made for benefits accruing to employees in respect of annual leave and long service leave for services rendered up to the reporting date as disclosed in the Statement of Financial Position and recorded as an expense during the period the services are delivered in the Statement of Comprehensive Income.

	2023 (\$000)	2022 (\$000)
Current		
<i>Employee benefits provision</i>		
Annual leave ^(a)	17,560	15,383
Long service leave ^(b)	18,788	15,988
Deferred salary schemes ^(c)	462	803
	36,810	32,174
<i>Other provisions</i>		
Employee on-costs ^(d)	1,507	1,185
	1,507	1,185
Total current employee related provisions	38,317	33,359
	2023 (\$000)	2022 (\$000)
Non-current		
<i>Employee benefits provision</i>		
Long service leave ^(b)	10,436	10,882
<i>Other provisions</i>		
Employee on-costs ^(d)	431	408
Total non-current employee related provisions	10,867	11,290
Total employee related provisions	49,184	44,649

3. Use of our funding (continued)

3.1 (b) Employee related provisions (continued)

(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. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2023 (\$000)	2022 (\$000)
Within 12 months of the end of the reporting period	12,853	11,749
More than 12 months after the end of the reporting period	4,707	3,634
	17,560	15,383

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

(b) Long service leave liabilities: Unconditional long service leave provisions are classified as current liabilities as the Department 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 Department has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2023 (\$000)	2022 (\$000)
Within 12 months of the end of the reporting period	5,134	4,757
More than 12 months after the end of the reporting period	24,090	22,113
	29,224	26,870

The provision for long service leave are calculated at present value as the Department 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.

3. Use of our funding (continued)
3.1 (b) Employee related provisions (continued)

(c) Deferred salary scheme liabilities: Classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

Actual settlement of the liabilities is expected to occur as follows:

	2023 (\$000)	2022 (\$000)
Within 12 months of the end of the reporting period	209	532
More than 12 months after the end of the reporting period	253	271
	462	803

(d) 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 Note 3.3 'Operating expenditure' and are not included as part of the Department's 'employee benefits expense'.

The related liability is included in 'Employment on-costs provision'.

	2023 (\$000)	2022 (\$000)
Carrying amount at start of period	1,593	968
Additional/(reversals of) provisions recognised	912	719
Payments/other sacrifices of economic benefits	(567)	(94)
Carrying amount at end of period	1,938	1,593

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 Department's long service leave provision. These include:

- (a) expected future salary rates
- (b) discount rates
- (c) employee retention rates
- (d) 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.

3. Use of our funding (continued)

3.2 Grants and subsidies

	2023 (\$'000)	2022 (\$'000)
Recurrent grants		
Local governments ^(a)	15,239	12,541
Mitigation and hazard management grants ^(b)	32,737	9,950
Emergency service volunteer brigades, groups and units	3,773	3,623
Volunteer representative bodies ^(c)	2,074	1,928
Hazardous material scientific services	1,500	1,500
Other recurrent grants	283	305
	55,606	29,847
Capital grants		
Local governments ^(d)	20,387	30,121
Marine Rescue WA Groups ^(e)	5,450	7,540
	25,837	37,661
Total grants and subsidies	81,443	67,508

- (a) The increase was due to cash flow timing difference as the Local Government Grant Scheme (LGGs) quarterly payments have been realigned to occur within the relevant financial year.
- (b) The increase was due to assistance provided to eligible recipients through Commonwealth Government's Coastal and Estuarine Risk Mitigation Program, National Disaster Risk Reduction and Australian Fire Danger Rating System, some of which were only introduced in 2023.
- (c) Includes \$1.381 million annual grant for Surf Life Saving Western Australia.
- (d) The variance was due to the increased delivery and funding of LGGs projects in 2022 which previously faced logistical and supply challenges.
- (e) The variance was attributed to higher completed vessels and facilities build and refit program, which was disrupted prior to 2022.

Transactions in which the Department provides goods, services, assets (or extinguishes a liability) to another party without receiving approximately equal value in return are categorised as 'Grant expenses'.

Grants and other transfers to third parties (other than contributions to owners) are recognised as an expense in the reporting period in which they are paid or payable.

Recurrent Grants

Grant payments to **local governments** include payments to meet the operational costs of Bush Fire Brigades and State Emergency Service Units via the LGGs. The Department also provides funding to local governments to support the employment of Community Emergency Service Managers.

3. Use of our funding (continued)

3.2 Grants and subsidies (continued)

Mitigation and hazard management grants include grant payments to local governments and eligible organisations for various projects to implement sustained mitigation and hazard management strategies that directly benefit the WA community.

The Department provides a quarterly grant to the Chemistry Centre of Western Australia to support emergency services in relation to **hazardous material** including scientific services and other related activities.

Grants made to **volunteer representative bodies** that assist in the engagement and representation of emergency service volunteers in WA. See note 9.5 'Affiliated bodies' for assistance provided to affiliated volunteer representative bodies.

The Department provides direct grant funding to **emergency service volunteer brigades, groups and units** in the form of operational efficiency grants and Emergency Services Volunteer Fuel Card Scheme grants.

Capital Grants

Local government capital grants relate to significant capital works initiatives including the acquisition or modification of facilities, appliances, vehicles and major items of equipment.

Capital grants paid to **Marine Rescue WA Groups**, provide for the design and acquisition of rescue craft, towing vehicles, radio communication equipment and facilities.

3.3 Operating expenditure

	2023 (\$000)	2022 (\$000)
Supplies and services		
Service and contract expense	52,316	49,593
Plant and equipment hire	47,072	37,870
Minor equipment purchases and maintenance	33,214	29,374
Consumables	19,200	13,667
Travel expenses	9,759	7,333
Emergency Service Levy administration charges	5,328	6,302
Communication expenses	3,619	3,474
Insurance premiums and claims	5,926	4,740
Other supplies and services	3,626	2,698
	180,060	155,051
Accommodation expenses		
Property repairs and maintenance	11,400	11,451
Energy, water and rates	3,163	3,099
Short-term rental expenses	811	553
	15,374	15,103

3. Use of our funding (continued)

3.3 Operating expenditure (continued)

	2023 (\$000)	2022 (\$000)
Other expenses		
Employment on-costs	15,362	11,443
Audit fees	171	166
Expected credit loss expense	2	9
Other expenses from ordinary activities	763	238
	16,298	11,856
Total operating expenditure	211,732	182,010

Supplies and services

Service and contract expense is predominantly associated with ICT services such as software development services, ICT managed services, professional advisory fees such as internal audit and legal fees and critical paramedical care for the Emergency Rescue Helicopter Service.

Plant and equipment hire: The Department contracts the services of firefighting aircraft and heavy plant and equipment to suppress fires on a short term hire basis. The cost of the Emergency Rescue Helicopter Services standing charges are recognised under *AASB 16 Leases* as right-of-use asset and included in the Statement of Financial Position.

Minor equipment purchases and maintenance: Equipment valued at less than \$5,000 such as breathing apparatus, rescue equipment, minor furniture and fittings are expensed as incurred. Repairs and maintenance on equipment are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Consumables includes significant expenditure such as personal protective clothing and catering during emergency incidents.

Accommodation expenses

Property repairs and maintenance includes costs associated with the restoration and minor improvements of buildings and lease outgoings related to office accommodation.

Short-term rental expenses include short-term leases with a lease term of 12 months or less. Expenditure also includes office rental which are expensed as incurred as Memorandum of Understanding Agreements with the Department of Finance for the leasing of office accommodation contain significant substitution rights.

Other expenses

Employment on-costs 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 3.1(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.

Expected credit losses is an allowance of trade receivables and is measured at the lifetime expected credit losses at each reporting date. The Department has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

4 Our funding sources

How we obtain our funding

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

	Notes	2023 (\$000)	2022 (\$000)
Emergency Services Levy	4.1	395,016	371,043
Users charges and fees	4.2	9,797	10,237
Income from State Government	4.3	142,163	126,701
Grants and contributions	4.4	25,601	12,490
Interest revenue	4.5	171	157
Other revenue	4.6	9,772	6,578
		582,520	527,206

4.1 Emergency Services Levy

	2023 (\$000)	2022 (\$000)
Emergency Services Levy ^(a)	395,016	371,043

(a) Excludes levies received from public sector entities. This is disclosed in note 4.3 'Income from State Government'.

The Emergency Services Levy (ESL) is a property-based levy under the *Fire and Emergency Services Act 1998*. The levy is calculated using the Gross Rental Value (GRV) of most urban properties, with a fixed rate charge per property in rural and remote areas. Local governments (LG) collect the ESL from private property owners on behalf of the Department, with the charge included in the property owner's rates notices. On the other hand, the Department manages ESL billing for land owned by the State, State agency or instrumentality and this revenue is disclosed as part of Note 4.3 'Income from State Government'.

The Department recognises ESL income during the year, based on the estimated GRV of each property multiplied by the Gazetted ESL rate and Category. A reconciliation of the actual ESL collected from LGs against the estimate is performed after year end. These reconciliations will not be completed and submitted in time to enable the Department to reliably measure the adjustments to revenue recognition for the reporting period.

The Department expects uncertainty over the measurement of the adjustments to be resolved in September 2023.

4. Our funding sources (continued)

4.2 Users charges and fees

Disaggregation of user charges and fees

The Department provides specific services to the WA community and charges a fee to the users to recover the cost of providing the service. The following table disaggregates these revenues by major services, timing of revenue recognition and type of customer.

	2023 (\$000)	2022 (\$000)
Major Services		
Direct Brigade Alarm-connection and monitoring	6,591	6,534
False fire alarm fee	2,615	3,111
Aviation services attendance fee	534	552
Other	57	40
	9,797	10,237

Revenue is recognised at the transaction price when the Department transfers control of the services to customers. Revenue is recognised for the major activities as follows:

Revenue is recognised over-time for **Direct Brigade Alarm**, a protected premises fire alarm monitoring network that provides a direct data link to a fire control station as required by the Building Code of Australia and relevant Australian Standards. The Department charges an annual fee over the financial year for the rental and connection of the system. Thus, the Department typically satisfies its performance obligations over the period where the network equipment monitoring, telecommunication and specialist support services are provided to the customers.

Revenue is recognised at a point-in-time for the **False fire alarm fee**. The fee is part of the Department's strategy to reduce the number of false fire alarms by charging owners and occupants of premises the cost of attendance after the third false alarm in a financial year. The Department recognises revenue subsequent to attending to the third false fire alarm.

Revenue is recognised at a point-in-time for **Aviation services attendance fee** charged to Commonwealth facilities for the use the Department's rotary aircraft attendance.

4.3 Income from State Government

	2023 (\$000)	2022 (\$000)
Appropriation received during the period		
Service appropriation	101,474	88,609
Levy collected from other public sector entities		
Emergency Services Levy	24,229	22,034
Income received from other public sector entities during the period		
Grants	3,698	6,742
Services provided at cost	6,144	7,085
Other revenue	1,000	307
Net gain on disposal of non-current assets to State Government	47	-
	10,889	14,134
Reconciliation of net gain on disposal of non-current assets to State Government		
Proceeds from the disposal of equipment and vehicles to Rottneest Island Authority	82	-
(Less) carrying amount of equipment and vehicles disposed	(35)	-
Net gain on disposal of non-current assets to State Government	47	-
Resources received from other public sector entities during the period		
Western Australian Land Information Authority (Landgate)	485	447
State Solicitor's Office	229	313
Department of Finance	66	69
Department of Primary Industry and Regional Development	13	-
Department of Health	-	8
Main Roads Western Australia	3	-
Department of Water and Environmental Regulation	5	1
	801	838
Assets transferred from other public sector entities during the period		
Department of Planning, Lands and Heritage	349	-
Royalties for Regions Fund		
Regional Community Services Account	4,421	1,086
Total income from State Government	142,163	126,701

4. Our funding sources (continued)

4.3 Income from State Government (continued)

Service appropriations are recognised as income at the fair value of consideration received in the period in which the Department gains control of the appropriated funds. The Department gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at Treasury.

Income from other public sector entities are recognised as income when the Department has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the Department receives the funds. Refer to Note 4.1 'Emergency Services Levy' for ESL revenue accounting policy.

Gains on the disposal of non-current assets to State Government are presented by deducting the proceeds receipted from other public sector entities upon disposal with the carrying amount of the asset and related selling expenses paid. Gains and losses are recognised as profit or loss in the Statement of Comprehensive Income.

Resources received/Assets transferred from other public sector entities are recognised as income (and assets or expenses) equivalent to the fair value of the assets, or the fair value of those services that can be reliably determined and which would have been purchased if not donated. The care of two Bushfire Brigades (2022: nil) was transferred to the Department under section 18M(1) of the *Fire and Emergency Services Act 1998*. Recognition of land transferred does not meet TI 'Non-discretionary' measurement criteria and thus, was recognised as income equivalent to the fair value of the land.

The Regional Community Services Account is a sub-fund within the over-arching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when the Department receives the funds.

4. Our funding sources (continued)
4.3 Income from State Government (continued)

Summary of consolidated account appropriations

	2023 Budget Estimate	2023 Supple- mentary Funding	2023 Revised Budget	2023 Actual	2023 Variance
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Delivery of Services					
Item 66 Net amount appropriated to deliver services	58,585	42,135	100,720 ^(a)	100,720	-
Amount authorised by other statutes- <i>Salaries and Allowances Act 1975</i>	1,048	-	754 ^(b)	754	-
Total appropriations provided to deliver services	59,633	42,135	101,474	101,474	-
Capital					
Item 135 Capital appropriation	1,833	5,264	7,097	7,097	-
Administered transactions					
Item 67 amount provided for Administered grants, subsidies and other transfer payments	96,900	1,840	98,740 ^(c)	96,900	(1,840)
Total administered transactions	96,900	1,840	98,740	96,900	(1,840)
Grand Total	158,366	49,239	207,311	205,471	(1,840)

(a) The Department receives supplementary funding to recoup unfunded costs, predominantly associated with bushfire suppression, Kimberley Flood response and other natural hazard incidents.

(b) Includes salaries and entitlements for the Commissioner and Deputy Commissioner Operations positions which are under the *Salaries and Allowances Act 1975*. The 2023 Budget included \$294,000 which relates to an additional position that was previously abolished. The funds were subsequently returned.

(c) Variance will be carried over and adjusted through the 2024 Budget process. Explanatory statement for administered transactions are disclosed in Note 10 'Administered disclosures'.

4. Our funding sources (continued)

4.4 Grants and contributions

	2023 (\$000)	2022 (\$000)
Commonwealth contributions		
Emergency service assistance	22,863	9,349
National Partnership Payments	2,506	2,898
	25,369	12,247
Other grants		
Other	232	243
	232	243
Total grants and contributions	25,601	12,490

Recurrent grants are recognised as income when the grants are receivable. Capital grants are recognised as income when the Department achieves milestones specified in the grant agreement.

Emergency service assistance contributions include Commonwealth payments for the operation of the Department's fire fighting aircraft, Coastal and Estuarine Risk Mitigation Program to support initiatives that reduce the impact of natural disasters on coastal communities, service delivery to the Indian Ocean Territories and reimbursement of services provided to the Australian Maritime Safety Authority for search and rescue operations conducted in Commonwealth jurisdictions.

National Partnership Payments relates to payments under the National Partnership on Disaster Risk Reduction, Flood Mitigation and the Australian Fire Danger Rating System.

4.5 Interest revenue

	2023 (\$000)	2022 (\$000)
Emergency Services Levy interest	171	157

Late payment interest of 7% per annum is charged if a property owner does not pay either the full or part payment of ESL on time. However, late ESL payment penalty interest will not be charged when eligible pensioners choose to defer the payment of their ESL charge.

4. Our funding sources (continued)
4.6 Other revenue (continued)

4.6 Other revenue

	2023 (\$000)	2022 (\$000)
Sponsorship	4,225	2,727
Prior year recoveries	645	845
General revenue	1,163	1,124
Recovery of local government granted vehicles	3,155	1,727
Total other revenue	9,188	6,423

Sponsorship revenue represents funding received from non-government entities to support the provision of community services.

General revenue includes recoups received from other jurisdictions for interstate and international deployments during the year ended 30 June 2023.

	2023 (\$000)	2022 (\$000)
Contributions		
Employee contributions	378	362
Total contributions	378	362

Net gain/(loss) on disposal of non-current assets

Proceeds from disposal of non-current assets

Plant, equipment and vehicles	1,247	700
Right-of-use liability from disposal of right-of-use assets	75	-

Carrying amount of non-current assets disposed

Buildings	-	(872)
Plant, equipment and vehicles	(1,044)	(35)
Right-of-use assets	(72)	-

Net (loss)/gain	206	(207)
Gain on disposal of non-current assets	1,024	665
Loss on disposal of non-current assets	(818)	(872)
Net (loss)/gain on disposal of non-current assets	206	(207)
Total other revenue	9,772	6,578

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the Statement of Comprehensive Income.

5 Key assets

Assets the Department uses for service potential

This section includes information regarding the key assets the Department uses to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes	2023 (\$000)	2022 (\$000)
Property, plant and equipment	5.1	511,733	457,131
Right-of-use assets	5.2	14,052	28,133
Intangible assets	5.3	5,466	7,127

5. Key assets (continued)

5.1 Property, plant and equipment

Reconciliations of the carrying amounts of property, plant, and equipment at the beginning and end of the reporting period are set out in the table below.

	Land (\$'000)	Buildings (\$'000)	Land and buildings under construction (\$'000)
1 July 2021			
Cost or fair value	101,665	211,475	12,549
Accumulated depreciation	-	(11)	-
Carrying amount at start of period	101,665	211,464	12,549
Additions	-	-	12,918
Transfers ^(a)	-	(170)	-
Completed works in progress	-	3,789	(3,789)
Other disposals (at written down value)	-	(872)	-
Revaluation increments	8,153	20,760	-
Depreciation	-	(9,818)	-
Carrying amount at 30 June 2022	109,818	225,153	21,678
1 July 2022			
Cost or fair value	109,818	225,153	21,678
Accumulated depreciation	-	-	-
Net book amount	109,818	225,153	21,678
Additions	492	98	16,861
Transfers ^(a)	-	-	-
Completed works in progress	1,355	24,791	(26,146)
Other disposals (at written down value)	-	-	-
Revaluation increments	7,178	28,130	-
Depreciation	-	(12,095)	-
Carrying amount at 30 June 2023	118,843	266,077^(b)	12,393
Cost or fair value	118,843	266,077	12,393
Accumulated depreciation	-	-	-

(a) Transfers include reclassification between asset categories.

(b) The increase in the 2023 Buildings ending balance largely represents the completion of Koolinup Emergency Service Centre in Collie as well as Northampton Volunteer Fire and Rescue Services Station.

(c) The increase in Vehicles' ending balance in 2023 is due to the completion of 50 Light Tankers, 16 Urban Pumpers and Urban Tankers during the year as well as transfers of bulk water tanker and mobile workers' camp from private donors.

Vehicles (\$'000)	Vehicles under construction (\$'000)	Plant and equipment (\$'000)	Plant and equipment under construction (\$'000)	Leasehold improvements (\$'000)	Total (\$'000)
146,674	8,856	25,754	464	2,612	510,049
(75,805)	-	(13,313)	-	(1,921)	(91,050)
70,869	8,856	12,441	464	691	418,999
273	17,048	-	3,011	-	33,250
563	-	(393)	-	-	-
6,504	(6,504)	2,546	(2,546)	-	-
(34)	-	-	-	-	(906)
-	-	-	-	-	28,913
(10,239)	-	(2,808)	-	(260)	(23,125)
67,936	19,400	11,786	929	431	457,131
153,199	19,400	27,907	929	2,612	560,696
(85,263)	-	(16,121)	-	(2,181)	(103,565)
67,936	19,400	11,786	929	431	457,131
3,589	20,972	-	3,718	-	45,730
-	-	-	-	-	-
18,952	(18,952)	820	(825)	5	-
(1,078)	-	-	-	-	(1,078)
-	-	-	-	-	35,308
(10,223)	-	(2,874)	-	(166)	(25,358)
79,176^(c)	21,420	9,732	3,822	270	511,733
172,841	21,420	28,726	3,822	2,617	626,739
(93,664)	-	(18,995)	-	(2,347)	(115,006)

5. Key assets (continued)

5.1 Property, plant and equipment (continued)

Initial recognition

Items of property, plant and equipment and infrastructure, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment and infrastructure costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

Assets transferred as part of a Machinery of Government change (if any) are transferred at their fair value.

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Subsequent measurement

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of:

- land
- buildings.

Land is carried at fair value.

Buildings and infrastructure are carried at fair value less accumulated depreciation and accumulated impairment losses

All other property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land and buildings are independently valued annually by the Western Australian Land Information Authority

(Valuations and Property Analytics) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Land and buildings were revalued as at 1 July 2022 by the Western Australian Land Information Authority (Valuations and Property Analytics). The valuations were performed during the year ended 30 June 2023 and recognised at 30 June 2023. In undertaking the revaluation, fair value was determined by reference to market values for land: \$18,898,000 (2022: \$14,859,200) and buildings: \$43,997,000 (2022: \$35,490,500). For the remaining balance, fair value of buildings was determined on the basis of current replacement cost and fair value of land was determined on the basis of comparison with market evidence for land with low level utility (high restricted use land).

Revaluation model

(a) Fair value where market-based evidence is available:

The fair value of land and buildings is determined on the basis of current market values determined by reference to recent market transactions. When buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount (net method).

5. Key assets (continued)

5.1 Property, plant and equipment (continued)

(b) Fair value in the absence of market-based evidence:

Where buildings are specialised or where land is restricted, the fair value is determined on the basis of existing use.

Existing use buildings: Fair value is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost. Where the fair value of buildings is determined on the current replacement cost basis, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount (net method).

Restricted use land: Fair value is determined by comparison with market evidence for land with similar approximate utility (high restricted use land) or market value of comparable unrestricted land (low restricted use land).

Significant assumptions and judgements: The most significant assumptions and judgements in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated economic life. Professional judgement by Western Australian Land Information Authority is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

5.1.1 Depreciation and impairment charge for the period

Depreciation	Note	2023 (\$000)	2022 (\$000)
Vehicles	5.1	10,223	10,239
Buildings	5.1	12,095	9,818
Plant and equipment	5.1	2,874	2,808
Leasehold improvements	5.1	166	260
Total depreciation for the period		25,358	23,125

As at 30 June 2023 there were no indications of impairment to property, plant or equipment.

All surplus assets at 30 June 2023 have either been classified as assets held for sale or have been written-off.

Finite useful lives

All infrastructure, property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include assets held for sale, land and investment properties.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

5. Key assets (continued)

5.1 Property, plant and equipment (continued)

5.1.1 Depreciation and impairment charge for the period (continued)

Asset	Useful life: years
Buildings ^(a)	15-100 years
Vehicles	5-20 years
Plant and equipment	3-10 years

(a) The Department's buildings can be further broken down into the following types:

Building types	Useful life: years
Fire stations	40-100 years
Metal structures	15-25 years
Offices and other facilities	40-50 years

A number of fire stations are heritage listed and are retained beyond the Department's replacement plan due to them having cultural, environmental or historical significance. Further, the Department is bound by certain legal and statutory obligations to ensure the service continuation of these heritage listed fire stations. To ensure a safe working environment for our stakeholders while adhering to the heritage site obligations, the Department reviews and implements a set of facility maintenance, modification and improvement frameworks to mitigate obsolescence and deterioration. Due to this, it may be difficult to estimate the useful lives of the Department's heritage listed buildings, which may reach up to 100 years.

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments should be made where appropriate.

Land and works of art, which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Impairment

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the Department is a not-for-profit agency, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

5. Key assets (continued)

5.2 Right-of-use assets

Year ended 30 June 2023

	Emergency rescue helicopters (\$'000)	Buildings (\$'000)	Plant, equipment and vehicles (\$'000)	Total (\$'000)
1 July 2021				
Gross carrying amount	21,459	11,819	11,385	44,663
Accumulated depreciation	(21,459)	(4,593)	(4,949)	(31,001)
Carrying amount at start of period	-	7,226	6,436	13,662
Additions	-	6,687	2,244	8,931
Transfers	-	-	-	-
Disposals	-	(328)	-	(328)
Adjustments	23,024 ^(a)	(39)	(23)	22,962
Depreciation	(11,512)	(2,920)	(2,662)	(17,094)
Carrying amount at 30 June 2022	11,512	10,626	5,995	28,133
1 July 2022				
Gross carrying amount	44,483	18,139	13,606	76,228
Accumulated depreciation	(32,971)	(7,513)	(7,611)	(48,095)
Net book amount	11,512	10,626	5,995	28,133
Additions	-	3,929	1,377	5,306
Transfers	-	-	-	-
Disposals	-	(1,537)	(8)	(1,545)
Adjustments	-	-	-	-
Depreciation	(11,512)	(3,782)	(2,548)	(17,842)
Carrying amount at 30 June 2023	-	9,236	4,816	14,052
Gross carrying amount	44,483	20,531	14,975	79,989
Accumulated depreciation	(44,483)	(11,295)	(10,159)	(65,937)

(a) Related to the exercise of an extension option for the Emergency Rescue Helicopter Service contract in July 2021.

5. Key assets (continued)

5.2 Right-of-use assets (continued)

Initial recognition

Right-of-use assets are measured at cost including the following:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received
- any initial direct costs
- restoration costs, including dismantling and removing the underlying asset.

The Department has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent Measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Department at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in Note 5.1.1 'Depreciation and impairment charge for the period'.

The following amounts relating to leases have been recognised in the Statement of Comprehensive Income:

	2023	2022
	(\$000)	(\$000)
Depreciation expense of right-of-use assets	17,842	17,093
Lease interest expense	622	684
Expenses related to variable lease payments not included in lease liability	748	701
Short-term leases	807	551
Total amount recognised in the Statement of Comprehensive Income	20,019	19,029

The total cash outflow for leases in 2023 was \$17,787,475 (2022: \$16,885,737).

5. Key assets (continued)

5.2 Right-of-use assets (continued)

The Department's leasing activities and how these are accounted for:

The Department has leases for the emergency rescue helicopters, vehicles, telecommunication towers, office and residential accommodations.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 7.2 'Lease liabilities'.

The Department has also entered into a Memorandum of Understanding Agreement with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred. Office accommodation paid to the Department of Finance forms part of Note 3.3 'Operating expenditure'.

5.3 Intangible assets

	Intangible assets not yet available for use (\$'000)	Computer software (\$'000)	Total (\$'000)
Year ended 30 June 2022			
1 July 2021			
Gross carrying amount	1,043	20,959	22,002
Accumulated amortisation	-	(11,960)	(11,960)
Carrying amount at start of period	1,043	8,999	10,042
Additions	1,120	-	1,120
Completed works in progress	(824)	824	-
Amortisation	-	(4,035)	(4,035)
Carrying amount at 30 June 2022	1,339	5,788	7,127
Year ended 30 June 2023			
1 July 2022			
Gross carrying amount	1,339	21,783	23,122
Accumulated amortisation	-	(15,995)	(15,995)
Carrying amount at start of period	1,339	5,788	7,127
Additions	2,398	-	2,398
Completed works in progress	(564)	564	-
Amortisation	-	(4,059)	(4,059)
Carrying amount at 30 June 2023	3,173	2,293	5,466

5. Key assets (continued)

5.3 Intangible assets (continued)

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

An internally generated intangible asset arising from development (or from the development phase) of an internal project is recognised if, and only if, all of the following are demonstrated:

- (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale
- (b) an intention to complete the intangible asset, and use or sell it
- (c) the ability to use or sell the intangible asset
- (d) the intangible asset will generate probable future economic benefit
- (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset
- (f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$5,000 or more that comply with the recognition criteria as per AASB 138.57 (as noted above), are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

5.3.1 Amortisation and impairment

	2023 (\$000)	2022 (\$000)
Charge for the period		
Computer software	4,059	4,035
Total amortisation for the period	4,059	4,035

As at 30 June 2023 there were no indications of impairment to intangible assets.

The Department held no goodwill or intangible assets with an indefinite useful life during the reporting period.

At the end of the reporting period there were no intangible assets not yet available for use.

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Department have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Asset	Useful life: years
Software	5 years

5. Key assets (continued)
5.3 Intangible assets (continued)
5.3.1 Amortisation and impairment (continued)

Impairment of intangible assets

Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in Note 5.1.1 'Depreciation and impairment charge'.

6 Other assets and liabilities

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

	Note	2023 (\$000)	2022 (\$000)
Assets			
Receivables	6.1	13,334	8,985
Amounts receivable for services (holding account)	6.2	78,721	70,256
Inventories	6.3	18,567	17,593
Other assets	6.4	3,549	1,244
Liabilities			
Payables	6.5	10,021	12,757

6.1 Receivables

	2023 (\$000)	2022 (\$000)
Current		
Trade receivables	9,753	5,793
Allowance for impairment of receivables	(55)	(58)
GST receivable	3,608	2,722
Accrued income	28	528
	13,334	8,985

Trade receivables and **Accrued income** are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

6 Other assets and liabilities (continued)

6.1 Receivables (continued)

6.1.1 Movement in the allowance for impairment of trade receivables

Reconciliation of changes in the allowance for impairment of trade receivables:	2023 (\$000)	2022 (\$000)
Opening balance	58	51
Expected credit losses expense	2	9
Amount written off during the period	(5)	(2)
	55	58

6.2 Amounts receivable for services (holding account)

	2023 (\$000)	2022 (\$000)
Current	-	-
Non-current	78,721	70,256
Balance at end of period	78,721	70,256

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

Amounts receivable for services are considered not impaired (i.e. there is no expected credit loss of the holding accounts).

6.3 Inventories

	2023 (\$000)	2022 (\$000)
Inventories held for distribution (at cost)	14,463	14,260
Inventories held for consumption (at cost)	4,104	3,333
Total inventories	18,567	17,593

Inventories held for distribution represent fire appliances under construction as part of the Emergency Services Levy capital grants process. These inventories are measured at cost. A capital grant expense is recognised when the fire appliance is completed and delivered to the local government authority.

Inventories held for consumption represents fire appliances parts, consumable items, service exchange equipment and tools stored in the Fleet and Equipment Services workshop facility in O'Connor. These inventories are measured on a weighted average cost basis.

6 Other assets and liabilities (continued)

6.4 Other assets

	2023 (\$000)	2022 (\$000)
Current		
Prepayments	3,549	1,244
Total other assets	3,549	1,244

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 covering a term extending beyond that period.

6.5 Payables

	2023 (\$000)	2022 (\$000)
Current		
Trade payables	9,137	12,559
Accrued salaries	688	40
Accrued interest	196	158
	10,021	12,757

Trade payables are recognised at the amounts payable when the Department 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 20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a week of the reporting period end. The Department considers the carrying amount of accrued salaries (2023: 1 day, 2022: nil) to be equivalent to its fair value.

The accrued salaries suspense account (See Note 7.4 'Restricted cash and cash equivalents') consists of amounts paid annually, from the Department's operating account, into a suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 53 pay days instead of the normal 52. This is due to next occur in 2026-27. No interest is received on this account.

Accrued interest represents interest expense incurred but not yet paid as at reporting date.

7 Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Department.

	Note	2023 (\$000)	2022 (\$000)
Borrowings	7.1	31,171	34,138
Lease liabilities	7.2	14,683	28,711
Finance costs	7.3	1,602	1,534
Cash and cash equivalents	7.4	58,722	85,867

7 Financing (continued)

7.1 Borrowings

	2023 (\$000)	2022 (\$000)
Current		
Western Australian Treasury Corporation loan	2,977	2,967
Non current		
Western Australian Treasury Corporation loan	28,194	31,171
Balance at end of period	31,171	34,138

Borrowings refer to interest bearing liabilities raised from public borrowings through the Western Australian Treasury Corporation (WATC), which is an interest bearing arrangement.

Borrowings are classified as financial instruments. All interest bearing borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. The Department has classified all financial liabilities at 'amortised cost'.

7.2 Lease liabilities

	2023 (\$000)	2022 (\$000)
Current	5,124	16,885
Non-current	9,559	11,826
Total lease liabilities	14,683	28,711

The Department measures a lease liability, at the commencement date, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Department uses the incremental borrowing rate provided by the WATC.

Lease payments included by the Department as part of the present value calculation of lease liability include:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable
- variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date
- amounts expected to be payable by the lessee under residual value guarantees
- the exercise price of purchase options (where these are reasonably certain to be exercised).
- payments for penalties for terminating a lease, where the lease term reflects the Department exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

7 Financing (continued)

7.2 Lease liabilities (continued)

Periods covered by extension or termination options are only included in the lease term by the Department if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments, not included in the measurement of lease liability, that are dependant on sales are recognised by the Department in profit or loss in the period in which the condition that triggers those payment occurs.

This section should be read in conjunction with note 5.2 'Right-of-use assets'.

Subsequent Measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

7.3 Finance costs

	2023 (\$000)	2022 (\$000)
Interest expense	931	779
Lease interest expense	622	684
Loan guarantee fees	49	71
	1,602	1,534

Finance costs includes the **interest expense** in connection to long term borrowings. The Department is required to pay a **loan guarantee fee** which represents the premium paid to Government, which acts as guarantor for all long term borrowings of the Department.

7.4 Cash and cash equivalents

7.4.1 Reconciliation of cash

	2023 (\$000)	2022 (\$000)
Cash and cash equivalents	42,333	72,725
Restricted cash and cash equivalents		
Current		
Commonwealth specific purpose grant funding ^(a)	8,418	10,211
Royalties for Regions Fund ^(b)	1,546	1,222
State mitigation funding ^(c)	2	2
Digital Capability Fund ^(d)	3,873	-
Funds held for service delivery to the Indian Ocean Territories	225	156
Rental bond deposits	7	9
Non-current		
53 rd pay ^(e)	2,318	1,542
Total restricted cash and cash equivalents	16,389	13,142
Total cash and cash equivalents	58,722	85,867

7 Financing (continued)

7.4 Cash and cash equivalents (continued)

7.4.1 Reconciliation of cash (continued)

- (a) Unspent funds relating to the Natural Disaster Resilience, Prepared Communities, Disaster Risk Reduction, National Bushfire Mitigation and Coastal and Estuarine Risk Mitigation Programs.
- (b) Unspent funds relating to the construction of the Koolinup Emergency Service Centre in Collie and Volunteer Fuel Card Scheme.
- (c) Unspent funds from the Department of Planning, Heritage and Lands for bushfire mitigation activities.
- (d) Unspent funds relating to the upgrade of legacy financial accounting system and digital transformation projects across the Department.
- (e) Funds held to meet the additional cash outflow for employee salary payments in reporting periods in which employees receive 53 salary payments rather than the typical 52.

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

7.4.2 Reconciliation of net cost of services to net cash flows used in operating activities

	Note	2023 (\$000)	2022 (\$000)
Net cost of services as per operating statement		(146,525)	(125,485)
Non-cash items			
Depreciation and amortisation expense	5.1.1, 5.2 and 5.3.1	47,259	44,253
Net (gain)/loss on disposal of property, plant and equipment	4.6	(206)	207
Services received free of charge	4.3	801	838
Expected credit loss	6.1.1	2	9
Adjustments for other non-cash items		(3,589)	(375)
Change in assets from operating activities			
(Increase)/decrease in current receivables ^(a)		(2,832)	5,804
(Increase)/decrease in other assets		(2,304)	771
(Increase)/decrease in current inventories		(1,413)	(960)

(a) Note that the ATO receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

7 Financing (continued)

7.4 Cash and cash equivalents (continued)

7.4.2 Reconciliation of net cost of services to net cash flows used in operating activities (continued)

	Note	2023 (\$000)	2022 (\$000)
Increase/(decrease) in payables ^(a)		(1,445)	3,224
Increase/(decrease) in provisions		4,900	1,007
Increase/(decrease) in non-current provisions		(423)	(899)
Increase/(decrease) in other liabilities		-	(47)
Net GST receipts/(payments) ^(b)		(2,696)	(3,318)
Change in GST in receivables/payables ^(c)		1,807	2,840
Net Cash Used In Operating Activities		(106,664)	(72,131)

(a) Note that the ATO receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

(b) This is the net GST paid/received, i.e. cash transactions.

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

7.5 Capital commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

	2023 (\$000)	2022 (\$000)
Within 1 year	26,543	29,501
Later than 1 year and not later than 5 years	11,512	13,467
Later than 5 years	-	-
	38,055	42,968

8 Risks and contingencies

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

	Note
Financial risk management	8.1
Contingent liabilities	8.2
Fair value measurements	8.3

8.1 Financial risk management

Financial instruments held by the Department are cash and cash equivalents, restricted cash and cash equivalents, receivables, payables, WATC or bank borrowings, finance leases, and Treasurer's advances. The Department has limited exposure to financial risks. The Department's overall risk management program focuses on managing the risks identified below.

8 Risks and contingencies (continued)

8.1 Financial risk management (continued)

(a) Summary of risks and risk management

Credit Risk

Credit risk arises when there is the possibility of the Department's receivables defaulting on their contractual obligations resulting in financial loss to the Department.

Credit risk associated with the Department's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than Government, the Department trades only with recognised, creditworthy third parties. The Department has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Department's exposure to bad debts is minimal. Debt will be written-off against the allowance account when it is improbable or uneconomical to recover the debt. At the end of the reporting period there were no significant concentrations of credit risk.

Liquidity risk

Liquidity risk arises when the Department is unable to meet its financial obligations as they fall due.

The Department is exposed to liquidity risk through its trading in the normal course of business.

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

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Department's income or the value of its holdings of financial instruments. The Department does not trade in foreign currency and is not materially exposed to other price risks. The Department's exposure to market risk for changes in interest rates relate primarily to the long-term debt obligations.

All borrowings are due to the WATC and are repayable at fixed rates with varying maturities. Other than as detailed in the interest rate sensitivity analysis table at Note 8.1(e), the Department is not exposed to interest rate risk because the majority of cash and cash equivalents and restricted cash are non-interest bearing and it has no borrowings other than the Treasurer's advance (non-interest bearing), WATC borrowings and finance leases (fixed interest rate).

(b) Categories of financial instruments

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

	2023 (\$000)	2022 (\$000)
Financial assets		
Cash and cash equivalents	58,722	85,867
Financial assets at amortised cost ^(a)	88,447	76,519
Total financial assets	147,169	162,386
Financial liabilities		
Financial liabilities at amortised cost	41,192	46,895
Total financial liabilities	41,192	46,895

8 Risks and contingencies (continued)

8.1 Financial risk management (continued)

(a) The amount of financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

(c) Credit risk exposure

The expected credit loss for ESL and other receivables is based on the historical repayment profile. Based upon the historical risk profile of each category of receivable the Department has determined the expected credit loss rates for trade receivables is materially different in respect to ESL receivable and therefore have disaggregated the expected credit loss rates. The material difference in expected credit loss for ESL arises due to ESL being secured against the value of the rateable land, upon settlement and the apportionment of rates and taxes the Department recovers all ESL receivable that does not exceed the consideration paid for the property.

The following table details the credit risk exposure on the Department's trade receivables using a provision matrix.

	Total (\$000)	Current (\$000)	<30 days (\$000)	30-60 days (\$000)	61-90 days (\$000)	>91 days (\$000)
30 June 2023						
Expected credit loss rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gross carrying amount – ESL receivable	7,102	-	3,313	520	-	3,269
Expected credit loss rate	2.29%	0.34%	3.13%	5.61%	4.20%	12.13%
Gross carrying amount – other receivables	2,679	1,878	160	107	262	272
Loss allowance	60	6	5	6	11	32
30 June 2022						
Expected credit loss rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gross carrying amount – ESL receivable	3,156	45	848	(12)	228	2,047
Expected credit loss rate	0.59%	0.23%	2.07%	6.98%	20.37%	32.65%
Gross carrying amount – other receivables	2,638	2,158	242	86	54	98
Loss allowance	59	5	5	6	11	32

8 Risks and contingencies (continued)
8.1 Financial risk management (continued)

(d) Liquidity risk and interest rate exposure

The following table details the Department's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Interest rate exposure			
	Weighted average effective interest rate %	Carrying amount (\$000)	Fixed interest rate (\$000)	Variable interest rate (\$000)
2023				
Financial assets				
Cash and cash equivalents	-	42,333	-	-
Restricted cash and cash equivalents	-	16,389	-	-
Receivables ^(a)	-	9,726	-	-
Amounts receivable for services	-	78,721	-	-
		147,169	-	-
Financial liabilities				
Payables	-	10,021	-	-
Lease liabilities ^(b)	3.72%	14,683	14,683	-
WATC borrowings	3.11%	31,171	21,820	9,351
		55,875	36,503	9,351
2022				
Financial assets				
Cash and cash equivalents	-	72,725	-	-
Restricted cash and cash equivalents	-	13,142	-	-
Receivables ^(a)	-	5,735	-	-
Amounts receivable for services	-	70,256	-	-
		161,858	-	-
Financial liabilities				
Payables	-	12,757	-	-
Lease liabilities ^(b)	2.43%	28,711	28,711	-
WATC borrowings	2.24%	34,138	23,897	10,241
		75,606	52,608	10,241

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

(b) The amount of lease liabilities includes \$nil from emergency rescue helicopters (2022: \$11,569,823), \$9,596,700 leased buildings (2022: \$10,893,814) and \$5,085,607 (2022: \$6,247,641) from leased plant, equipment and vehicles.

8 Risks and contingencies (continued)
8.1 Financial risk management (continued)

		Maturity dates					
Non-interest bearing (\$000)	Nominal amount (\$000)	up to 1 month (\$000)	1-3 months (\$000)	3 months to 1 year (\$000)	1 - 5 years (\$000)	More than 5 years (\$000)	
42,333	42,333	42,333	-	-	-	-	
16,389	16,389	16,389	-	-	-	-	
9,726	9,726	9,726	-	-	-	-	
78,721	78,721	-	-	-	-	78,721	
147,169	147,169	68,448	-	-	-	78,721	
10,021	10,021	10,021	-	-	-	-	
-	15,254	526	1,022	3,965	7,930	1,811	
-	36,040	998	-	2,962	14,502	17,578	
10,021	61,315	11,545	1,022	6,927	22,432	19,389	
72,725	72,725	72,725	-	-	-	-	
13,142	13,142	13,142	-	-	-	-	
5,735	5,735	5,735	-	-	-	-	
70,256	70,256	-	-	-	-	70,256	
161,858	161,858	91,602	-	-	-	70,256	
12,757	12,757	12,757	-	-	-	-	
-	29,514	1,482	2,980	12,920	9,836	2,296	
-	39,012	947	-	2,915	14,427	20,723	
12,757	81,283	15,186	2,980	15,835	24,263	23,019	

8 Risks and contingencies (continued)

8.1 Financial risk management (continued)

(e) Interest rate sensitivity

The following table represents a summary of the interest rate sensitivity of the Department's financial assets and liabilities at the end of the reporting period on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

	Carrying amount (\$000)	-100 basis points Surplus (\$000)	Equity (\$000)	+100 basis points Surplus (\$000)	Equity (\$000)
2023					
Financial liabilities					
WATC borrowings	31,171	311.7	311.7	(311.7)	(311.7)
Total increase / (decrease)	31,171	311.7	311.7	(311.7)	(311.7)
2022					
Financial liabilities					
WATC borrowings	34,138	341.4	341.4	(341.4)	(341.4)
Total increase / (decrease)	34,138	341.4	341.4	(341.4)	(341.4)

8.2 Contingent liabilities

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

The following contingent liabilities are excluded from the liabilities included in the financial statements

Litigation in progress

A statement of claim for an alleged personal injury was filed against the Fire and Emergency Services Ministerial Body. The quantum of any potential claims arising from this matter is currently undetermined. Further, an insurance liability claim against the Department is still ongoing and the matter is currently being conciliated.

Contaminated sites

Under the *Contaminated Sites Act 2003*, the Department is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the Act, DWER classifies these sites on the basis of the risk to human health, the environment and environmental values. Where sites are classified as '*contaminated - remediation required*' or '*possibly contaminated - investigation required*', the Department may have a liability in respect of investigation or remediation expenses.

The Department has reported 51 sites that are classified as '*possibly contaminated - investigation required*' to DWER. There are currently four sites which are classified as '*contaminated - remediation required*', one site classified as '*contaminated - restricted use*', five sites which are currently being investigated by DWER for classification, 10 sites that require further substantiation, one site which has been '*decontaminated*' and no sites have been reclassified as '*remediated for restricted use*'.

8 Risks and contingencies (continued)

8.2 Contingent liabilities (continued)

In August 2018, the Department completed a DWER recommended GIS-Risk Based Assessment (GIS-RBA) of all the sites to determine a prioritised list of sites that may require further investigation based on the risks associated with the past use and/or storage of Aqueous Film-Forming Foams (AFFF). The GIS-RBA categorised and prioritised the sites in accordance with the National Environmental Management Plan guidelines as 23 “Urgent”, 42 “High”, 58 “Standard”, 38 “Low” and one “None” (no action needed).

Limited information is available at this time for the likely outcome of the investigation process. Subject to the funding availability, the Department may apply for funding from the Contaminated Sites Management Account to undertake further investigative work.

8.3 Fair value measurements

Assets measured at fair value:	Level 1	Level 2	Level 3	Fair value at end of period
2023	(\$000)	(\$000)	(\$000)	(\$000)
Land (note 5.1)	-	18,898	99,945	118,843
Buildings (note 5.1)	-	43,997	222,080	266,077
	-	62,895	322,025	384,920
2022				
Land (note 5.1)	-	14,859	94,959	109,818
Buildings (note 5.1)	-	35,490	189,663	225,153
	-	50,349	284,622	334,971

One building was transferred from Level 3 to Level 2 during the current period (2022: one).

Two land were transferred from Level 2 to Level 3 and two land were transferred from Level 3 to Level 2 (2022: nil)

Valuation techniques to derive Level 2 fair values

Level 2 fair values of Land and Buildings (office accommodation) are derived using the market approach. Market evidence of sales prices of comparable land and buildings (office accommodation) in close proximity is used to determine price per square metre.

Non-current assets held for sale have been written down to fair value less costs to sell. Fair value has been determined by reference to market evidence of sales prices of comparable assets.

8 Risks and contingencies (continued)

8.3 Fair value measurements (continued)

Fair value measurements using significant unobservable inputs (Level 3)

	Land (\$000)	Buildings (\$000)	Total (\$000)
2023			
Fair value at start of period	94,959	189,663	284,622
Additions	360	13,866	14,226
Revaluation increments / (decrements) recognised in other comprehensive income	6,291	28,151	34,442
Transfers from / (to) Level 2	(1,665)	960	(705)
Disposals	-	-	-
Depreciation expense	-	(10,560)	(10,560)
Fair value at end of period	99,945	222,080	322,025
2022			
Fair value at start of period	87,343	177,590	264,933
Additions	-	1,954	1,954
Revaluation increments / (decrements) recognised in other comprehensive income	7,616	19,739	27,355
Transfers from / (to) Level 2	-	(381)	(381)
Disposals	-	(855)	(855)
Depreciation expense	-	(8,384)	(8,384)
Fair value at end of period	94,959	189,663	284,622

Valuation processes

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer. Transfers are generally limited to assets newly classified as non-current assets held for sale as Treasurer's Instructions require valuations of land, buildings and infrastructure to be categorised within Level 3 where the valuations will use significant Level 3 inputs on a recurring basis.

Land (Level 3 fair values)

Fair value for restricted use land is based on comparison with market evidence for land with low level utility (high restricted use land). The relevant comparators of land with low level utility is selected by the Western Australian Land Information Authority (Valuations and Property Analytics) and represents the application of a significant Level 3 input in this valuation methodology. The fair value measurement is sensitive to values of comparator land, with higher values of comparator land correlating with higher estimated fair values of land.

Buildings and infrastructure (Level 3 fair values)

Fair value for existing use specialised buildings and infrastructure assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

8 Risks and contingencies (continued)

8.3 Fair value measurements (continued)

Valuation using current replacement cost uses the significant Level 3 input, consumed economic benefit/obsolescence of asset which is estimated by the Western Australian Land Information Authority (Valuations and Property Analytics). The fair value measurement is sensitive to the estimate of consumption/obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings and infrastructure.

Basis of valuation

In the absence of market-based evidence, due to the specialised nature of some non-financial assets, these assets are valued at Level 3 of the fair value hierarchy on an existing use basis. The existing use basis recognises that restrictions or limitations have been placed on their use and disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held to deliver a specific community service.

9 Other disclosures

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

Events occurring after the end of the reporting period	9.1
Future impact of Australian Standards issued but not yet operative	9.2
Key management personnel	9.3
Related party transactions	9.4
Affiliated bodies	9.5
Special purpose accounts	9.6
Remuneration of auditors	9.7
Equity	9.8
Supplementary financial information	9.9
Indian Oceans Territories	9.10
Explanatory statement	9.11

9.1 Events occurring after the end of the reporting period

No other matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the Department's operations, the results of those operations, or the Department's state of affairs in future financial years.

9.2 Future impact of Australian Standards issued but not yet operative

The Department cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements* or by an exemption from TI 1101. Where applicable, the Department plans to apply the following Australian Accounting Standards from their application date.

9 Other disclosures (continued)

9.2 Future impact of Australian standards issued but not yet operative (continued)

	Operative for reporting periods beginning on/after 1 Jan 2023	Operative for reporting periods beginning on/after
AASB 2021-2	<i>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates</i>	1 January 2023
	<p>This Standard amends: (a) AASB 7, to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements; (b) AASB 101, to require entities to disclose their material accounting policy information rather than their significant accounting policies; (c) AASB 108, to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates; (d) AASB 134, to identify material accounting policy information as a component of a complete set of financial statements; and (e) AASB Practice Statement 2, to provide guidance on how to apply the concept of materiality to accounting policy disclosures.</p> <p>There is no financial impact.</p>	
AASB 2021-6	<i>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards</i>	1 January 2023
	<p>This Standard amends: (a) AASB 1049, to require entities to disclose their material accounting policy information rather than their significant accounting policies; (b) AASB 1054 to reflect the updated accounting policy terminology used in AASB 101 Presentation of Financial Statements; and (c) AASB 1060 to required entities to disclose their material accounting policy information rather than their significant accounting policy and to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements.</p> <p>There is no financial impact.</p>	
AASB 2022-7	<i>Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards</i>	1 January 2023
	<p>This Standard makes editorial corrections to various Australian Accounting Standards and AASB Practice Statement 2 Making Materiality Judgements.</p> <p>There is no financial impact.</p>	

9 Other disclosures (continued)

9.2 Future impact of Australian standards issued but not yet operative (continued)

AASB 2022-8	Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments This Standard amends: (a) AASB 1; (b) AASB 3; (c) AASB 5; (d) AASB 7; (e) AASB 9; (f) AASB 15; (g) AASB 17; (h) AASB 119; (i) AASB 132; (j) AASB 136; (k) AASB 137; (l) AASB 138; (m) AASB 1057; and (n) AASB 1058 to permit public sector entities to continue applying AASB 4 and AASB 1023 to annual periods beginning on or after 1 January 2023 but before 1 July 2026. There is no financial impact.	1 January 2023
Operative for reporting periods beginning on/after 1 Jan 2024		
AASB 2020-1	Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. There is no financial impact.	1 January 2024
AASB 2022-5	Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback This Standard amends AASB 16 to add measurement requirements for sale and leaseback transactions that satisfy the requirements in AASB 15 to be accounted for as a sale. There is no financial impact.	1 January 2024
AASB 2022-6	Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants This Standard amends AASB 101 to improve the information an entity provides in its financial statements about liabilities arising from loan arrangements for which the entity’s right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The Standard also amends an example in Practice Statement 2 regarding assessing whether information about covenants is material for disclosure. There is no financial impact.	1 January 2024

9 Other disclosures (continued)

9.2 Future impact of Australian standards issued but not yet operative (continued)

AASB 2022-10	<i>Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.</i>	1 January 2024
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This Standard amends AASB 13 including adding authoritative implementation guidance and providing related illustrative examples, for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.

The Department has not assessed the impact of the Standard.

Operative for reporting periods beginning on/after 1 Jan 2025

AASB 2021-7C	<i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections</i>	1 January 2025
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This Standard further defers (to 1 January 2025) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associate or joint venture. The standard also includes editorial corrections.

The Department has not assessed the impact of the Standard.

AASB 2022-9	<i>Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector</i>	1 January 2026
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This Standard amends AASB 17 and AASB 1050 to include modifications with respect to the application of AASB 17 by public sector entities. This Standard also amends the following Standards to remove the temporary consequential amendments set out in AASB 2022-8 since AASB 4 and AASB 1023 do not apply to public sector entities for periods beginning on or after 1 July 2026: (a) AASB 1; (b) AASB 3; (c) AASB 5; (d) AASB 7; (e) AASB 9; (f) AASB 15; (g) AASB 119; (h) AASB 132; (i) AASB 136; (j) AASB 137; (k) AASB 138; (l) AASB 1057; and (m) AASB 1058.

There is no financial impact.

9 Other disclosures (continued)

9.3 Key management personnel

The Department has determined key management personnel to include Cabinet Ministers and senior officers of the Department. The Department does not incur expenditures to compensate Ministers and those disclosures may be found in the Annual Report on State Finances.

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

Compensation band (\$)	2023	2022
450,001-500,000	1	-
350,001-400,000	1	1
300,001-350,000	-	2
250,001-300,000	2	1
200,001-250,000	2	2
50,001-100,000	1	-
	2023 (\$000)	2022 (\$000)
Short-term employee benefits	1,616	1,481
Post-employment benefits	176	232
Other long-term benefits	103	33
Termination benefits	-	-
Total senior officer compensation^(a)	1,895	1,746

Total compensation includes the superannuation expense incurred by the Department in respect of senior officers.

(a) The increase was attributable to award and superannuation guarantee escalations.

9.4 Related party transactions

The Department is a wholly owned public sector entity that is controlled by of the State of Western Australia.

Related parties of the Department include:

- all Cabinet Ministers 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 departments and statutory authorities, 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
- the Government Employees Superannuation Board (GESB).

9 Other disclosures (continued)

9.4 Related party transactions

Significant transactions with Government-related entities

In conducting its activities, the Department is required to transact with the State and entities related to the State. These transactions are generally based on the standard terms and conditions that apply to all agencies. Such transactions include:

- service appropriation and income from State Government (Note 4.3)
- capital appropriation and equity contributions (Note 9.8)
- superannuation payments to GESB and Fire and Emergency Services Superannuation Board (Note 3.1(a))
- lease rentals payments (Note 3.3) to the Department of Finance (government office accommodation)
- lease rentals payments to the Department of Finance (State fleet) and the Housing Authority (Government Regional Officer Housing) and the related outstanding balances (Note 7.2)
- insurance payments to the Insurance Commission and RiskCover fund (Note 3.3)
- remuneration for services provided by the Auditor General (Note 9.7).

Material transactions with other related parties

Outside of normal citizen type transactions with the Department, 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.

9.5 Affiliated bodies

Affiliated bodies are entities that are significantly dependant on funding received from the Department, judged as more than 50%, however retain independent operational control. The following are classified as non-government affiliated bodies and receive direct and/or indirect financial assistance. Direct financial assistance is given in the form of grants (see Note 3.2) and minor reimbursements. Indirect assistance is given in the form of in-kind benefits including office accommodation and minor administrative support.

	2023 (\$000)	2022 (\$000)
Volunteer Fire and Rescue Services Association of WA (Inc) (a)	424	307
SES Volunteers Association of Western Australia Incorporated (b)	162	124
Emergency Services Volunteers Association Incorporated	90	85
Volunteer Marine Rescue Western Australia (Inc) (c)	51	57
Total financial assistance to affiliated bodies	727	573

(a) The increase in 2023 funding is attributable to higher overall operating grants and contributions made to Junior programs and Easter Championships as well as the Volunteer's Affiliation and Zone fees.

(b) The increase was attributable to higher operating grant compared to grant disbursed in 2022 and a one-off travel reimbursement provided to the Association.

(c) The decrease in funding is due to an insurance claim payout and reimbursements for protective and safety clothing provided in 2022.

9 Other disclosures (continued)

9.6 Special purpose accounts

WA Volunteer Fire Brigades Trust^(a)

The purpose of the account is to hold funds pursuant to the last will and testament of Cecilia Veal for the use of Volunteer Fire Brigades in Western Australia.

	2023 (\$000)	2022 (\$000)
Balance at start of period	348	354
Receipts	7	1
Payments	-	(7)
Balance at end of period	355	348

Coolgardie Volunteer Fire Brigade Trust^(a)

The purpose of the account is to hold funds pursuant to the last will and testament of Frances Tree for the use of Coolgardie Volunteer Fire Brigade.

	2023 (\$000)	2022 (\$000)
Balance at start of period	44	44
Receipts	1	-
Payments	-	-
Balance at end of period	45	44

(a) Established under section 16(1)(c) of the *Financial Management Act 2006*.

9.7 Remuneration of auditors

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

	2023 (\$000)	2022 (\$000)
Auditing the financial statements, controls and key performance indicators	177	171

9 Other disclosures (continued)

9.8 Equity

	2023 (\$000)	2022 (\$000)
Contributed equity		
Balance at start of period	380,276	372,433
Contribution by owners		
Capital appropriation	7,097	7,266
Other contributions by owners		
Digital Capability Fund	4,719	-
Royalties for Regions Fund-Regional Community Services Account	-	-
Royalties for Regions Fund-Regional Infrastructure and Headworks Account	-	577
Non-discretionary land transfer from Department of Planning, Lands and Heritage	242	-
Total contributions by owners	12,058	7,843
Balance at end of period	392,334	380,276
Reserves		
Asset revaluation surplus		
Balance at start of period	86,551	57,640
Net revaluation increment/(decrement)		
Land	7,178	8,151
Buildings	28,130	20,760
Balance at end of period	121,859	86,551
Accumulated surplus/(deficit)		
Balance at start of period	89,254	88,038
Result for the period	(4,362)	1,216
Balance at end of period	84,892	89,254

9 Other disclosures (continued)

9.9 Supplementary financial information

(a) Write-offs

During the financial year, \$740,000 was written off the Department's asset register (2022: nil), predominantly related to appliance write-offs. The write-offs were approved under the delegated authority of:

	2023 (\$000)	2022 (\$000)
The Commissioner	41	-
The Minister	131	-
The Treasurer	568	-
	740	-

(b) Losses through theft, defaults and other causes

	2023 (\$000)	2022 (\$000)
Debts and receivables	5	3

(c) Forgiveness of debts

	2023 (\$000)	2022 (\$000)
Forgiveness (or waiver) of debts by the Department	7	-

(d) Gifts of public property

	2023 (\$000)	2022 (\$000)
Gifts of public property provided by the Department	1	6

9.10 Indian Oceans Territories

The Commonwealth Department of Infrastructure, Regional Development and Cities provides funding for the Department to:

- support the provision of community safety / prevention programs
- assess commercial and industrial building plans, inspect completed buildings for compliance with National Construction Code and test fire safety equipment
- undertake fire safety assessments
- support fire and emergency services and marine rescue groups, including:
- training, emergency exercises, inspect and provide advice on personal protective clothing and personal protective equipment
- provide advice on emergency recovery plans
- provide a Volunteer Assistance Program.

9 Other disclosures (continued)
9.10 Indian Oceans Territories (continued)

	2023 (\$000)	2022 (\$000)
Balance at start of period	156	238
Receipts	540	296
Payments	(471)	(378)
Balance at end of period	225	156

9.11 Explanatory statement (controlled operations)

This explanatory section explains variations in the financial performance of the Department undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2023 and between the actual results for 2023 and 2022 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the dollar aggregate of:

- total cost of services for the previous year for the Statement of Comprehensive Income and Statement of Cash Flows (1% of \$525,990,000)
- total assets for the previous year for the Statement of Financial Position (1% of \$676,336,000).

9.11.1 Statement of Comprehensive Income variances

	Variance Narrative	Estimate 2023 (\$000)	Actual 2023 (\$000)	Actual 2022 (\$000)	Variance between estimate and actual (\$000)	Variance between results for 2023 and 2022 (\$000)
Expenses						
Employee benefits expense		237,055	244,846	230,685	7,791	14,161
Supplies and services	1, a	135,257	180,060	155,051	44,803	25,009
Depreciation and amortisation expenses		42,399	47,259	44,253	4,860	3,006
Finance costs		2,424	1,602	1,534	(822)	68
Accommodation expenses		10,860	15,374	15,103	4,514	271
Grants and subsidies	2, b	96,853	81,443	67,508	(15,410)	13,935
Other expenses		20,236	16,298	11,856	(3,938)	4,442
Total cost of services		545,084	586,882	525,990	41,798	60,892

9 Other disclosures (continued)

9.11 Explanatory statement (controlled operations) (continued)

9.11.1 Statement of Comprehensive Income variances (continued)

	Variance Narrative	Estimate 2023	Actual 2023	Actual 2022	Variance between estimate and actual	Variance between results for 2023 and 2022
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Income						
Emergency Services Levy		394,415	395,016	371,043	601	23,973
User charges and fees		9,339	9,797	10,237	458	(440)
Grants and contributions	3, c	6,985	25,601	12,490	18,616	13,111
Interest revenue		-	171	157	171	14
Other revenue	4	4,431	9,772	6,578	5,341	3,194
Total Income		415,170	440,357	400,505	25,187	39,852
NET COST OF SERVICES		129,914	146,525	125,485	16,611	21,040
Income from State Government						
Service appropriation	5, d	59,633	101,474	88,609	41,841	12,865
Recurrent appropriation - Digital Capability Fund		3,669	-	-	(3,669)	-
Emergency Services Levy		23,073	24,229	22,034	1,156	2,195
Resources received		2,273	801	838	(1,472)	(37)
Assets transferred		-	349	-	349	349
Royalties for Regions Fund		4,185	4,421	1,086	236	3,335
Income from other public sector entities	6	40,181	10,889	14,134	(29,292)	(3,245)
Total income from State Government		133,014	142,163	126,701	9,149	15,462
SURPLUS / (DEFICIT) FOR THE PERIOD		3,100	(4,362)	1,216	(7,462)	(5,578)

9 Other disclosures (continued)

9.11 Explanatory statement (controlled operations) (continued)

9.11.1 Statement of Comprehensive Income variances (continued)

OTHER COMPREHENSIVE INCOME

Items not reclassified subsequently to profit or loss

Variance Narrative	Estimate 2023	Actual 2023	Actual 2022	Variance between estimate and actual	Variance between results for 2023 and 2022
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Changes in asset revaluation surplus	-	35,308	28,911	35,308	6,397
Total other comprehensive income	-	35,308	28,911	35,308	6,397
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	3,100	30,946	30,127	27,846	819

Major Estimate and Actual (2023) Variance Narratives

- 1) Supplies and services has increased by \$44.803 million (33.12%) compared with the estimate due to significant unforeseen expenditure associated with bushfire suppression and natural hazards incidents. Significant events during 2022-23 included Ex-Tropical Cyclone Ellie (and associated flooding in the Kimberly region), Severe Tropical Cyclone Ilsa and fire incidents in Kalgan, Thomson Brook, Sunnyside, Donnybrook, Morangup, Ravensthorpe and Greenbushes which required provision of additional resources including the hire of aircraft and heavy machinery. In addition to this, the estimate does not reflect subsequent Government approvals made during the year for costs associated with combined aviation price increases, the Australian Fire Danger Rating System, and additional State recovery resourcing.
- 2) Grants and subsidies has reduced by \$15.410 million (15.91%) compared to the estimate, primarily due to underspends associated with Severe Tropical Cyclone Seroja recovery and resilience grant programs as a result of lower than anticipated grant applications, partially offset by Coastal and Estuarine Risk Mitigation Program payments funded by the Commonwealth Government.
- 3) Grants and contributions has increased by \$18.616 million (266.51%) compared with the estimate primarily due to an additional \$19.171 million in Commonwealth grants associated with the Coastal and Estuarine Risk Mitigation Program for 2023, additional natural disaster resilience and recovery contributions received in 2023 and funding for the Indian Ocean Territories service delivery arrangements.
- 4) The increase in other revenue of \$5.341 million (120.54%) compared to the estimate is due to unanticipated asset donations including trailer mounted accommodation buildings from Rio Tinto and a water tanker from the United Arab Emirates; as well as recovery of local government granted vehicles.

9 Other disclosures (continued)

9.11 Explanatory statement (controlled operations) (continued)

9.11.1 Statement of Comprehensive Income variances (continued)

- 5) The increase in Service appropriation of \$41.841 million (70.16%) compared with the estimate is due to additional appropriation approved during the financial year including the combined aviation price increase, Coastal and Estuarine Risk Mitigation Program, fleet cost escalation, public sector wages offer and Ex Tropical Cyclone Ellie taskforce. Supplementary funding of \$33.152 million was also approved for unbudgeted bushfire and natural hazard incidents as detailed in Note 1.
- 6) Income from public sector entities is lower by \$29.292 million (72.90%) compared with the estimate, largely due to lower than expected funding from Disaster Recovery Funding Arrangements Western Australia as a result of lower than anticipated applications for Severe Tropical Cyclone Seroja recovery and resilience grants.

Major Actual (2023) and Comparative (2022) Variance Narratives

- (a) Supplies and services has increased by \$25.009 million (13.89%) compared with the 2022 actual due to: an additional \$10.714 million in significant unforeseen expenditure associated with natural hazard incidents including record flooding in the Kimberly region; and \$14.295 million as a result of cost escalation and new initiatives commenced during the year, including additional Level 2 structural firefighting protective clothing, Financial Management Information System upgrades, Computer Aided Dispatch system upgrades, Direct Brigade Alarm 4G ASE upgrades, Workforce Management Solution, Marine Rescue WA Radio Over Internet Protocol, Australia Fire Danger Rating System, I am Fire Campaign and temporary resourcing for the State recovery function.
- (b) Grants and subsidies increased by \$13.935 million (17.11%) compared to 2022 actual primarily due to Coastal and Estuarine Risk Mitigation Program grants funded by the Commonwealth, partially offset by lower capital grants for volunteer Marine Rescue and local governments in comparison to 2022.
- (c) Grants and contributions revenue increased by \$13.111 million (51.21%) mainly due to grants received from the Commonwealth in relation to the Coastal and Estuarine Risk Mitigation program offset by a reduction in Commonwealth grants associated with the National Aerial Firefighting Centre and a one off Commonwealth grant for the Australia Fire Danger Rating System in 2022.
- (d) Service appropriation has increased by \$12.865 million (12.68%) compared with the 2022 actual largely due to: an additional \$8.566 million relating to significant unforeseen expenditure associated with natural hazard incidents including record flooding in the Kimberly region. Additional appropriations were also received during the year associated with the public sector wages offer, combined aviation price increases, Coastal and Estuarine Risk Mitigation Program and fleet cost escalation.

9 Other disclosures (continued)

9.11 Explanatory statement (controlled operations) (continued)

9.11.2 Statement of Financial Position variances

	Variance Narrative	Estimate 2023	Actual 2023	Actual 2022	Variance between estimate and actual	Variance between results for 2023 and 2022
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
ASSETS						
Current assets						
Cash and cash equivalents		31,204	42,333	72,725	11,129	(30,392)
Restricted cash and cash equivalents		3,016	14,071	11,600	11,055	2,471
Inventories		16,421	18,567	17,593	2,146	974
Receivables		13,641	13,334	8,985	(307)	4,349
Other current assets		2,544	3,549	1,244	1,005	2,305
Total current assets		66,826	91,854	112,147	25,028	(20,293)
Non-current assets						
Restricted cash and cash equivalents		751	2,318	1,542	1,567	776
Amounts receivable for services		78,466	78,721	70,256	255	8,465
Property, plant and equipment	1, a	455,675	511,733	457,131	56,058	54,602
Right-of-use assets	2, b	69,529	14,052	28,133	(55,477)	(14,081)
Intangible assets		11,853	5,466	7,127	(6,387)	(1,661)
Total non-current assets		616,274	612,290	564,189	(3,984)	48,101
TOTAL ASSETS		683,100	704,144	676,336	21,044	27,808

9 Other disclosures (continued)

9.11 Explanatory statement (controlled operations) (continued)

9.11.2 Statement of Financial Position variances (continued)

	Variance Narrative	Estimate 2023	Actual 2023	Actual 2022	Variance between estimate and actual	Variance between results for 2023 and 2022
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
LIABILITIES						
Current liabilities						
Payables		6,243	10,021	12,758	3,778	(2,737)
Borrowings		1,913	2,977	2,967	1,064	10
Lease liabilities	3, c	17,008	5,124	16,885	(11,884)	(11,761)
Employee related provisions	4	32,406	38,317	33,359	5,911	4,958
Other current liabilities		47	-	-	(47)	-
Total current liabilities		57,617	56,439	65,969	(1,178)	(9,530)
Non-current liabilities						
Borrowings		29,258	28,194	31,171	(1,064)	(2,977)
Lease liabilities	5	54,175	9,559	11,826	(44,616)	(2,267)
Employee related provisions		12,189	10,867	11,290	(1,322)	(423)
Total non-current liabilities		95,622	48,620	54,287	(47,002)	(5,667)
TOTAL LIABILITIES		153,239	105,059	120,256	(48,180)	(15,197)
NET ASSETS		529,861	599,085	556,080	69,224	43,005
EQUITY						
Contributed equity		384,418	392,334	380,276	7,916	12,058
Reserves		62,664	121,859	86,551	59,195	35,308
Accumulated surplus		82,779	84,892	89,254	2,113	(4,362)
TOTAL EQUITY		529,861	599,085	556,081	69,224	43,004

9 Other disclosures (continued)

9.11 Explanatory statement (controlled operations) (continued)

9.11.2 Statement of Financial Position variances

Major Estimate and Actual (2023) Variance Narratives

- 1) Property, plant and equipment is higher than the estimate by \$56.058 million (12.30%) largely due to the increase in land and buildings valuations of \$35.307 million as well as asset investment increases approved by Government through the 2023 Mid Year Review and 2024 Budget Process.
- 2) Right-of-use assets actual is lower than the estimate by \$55.477 million (79.79%) predominately from the ending of the Emergency Rescue Helicopter Service (ERHS) lease. The new lease has not yet been signed.
- 3) The actual current lease liability is lower than the estimate by \$11.884 million (69.87%) largely due to the ending of the ERHS lease. The new lease has not yet been signed.
- 4) Employee related provisions is higher than the estimate by \$5.911 million (18.24%) mainly due to an increase in the face value of both annual leave (13.6%) and long service leave (8.6%) along with salary wage increases.
- 5) The actual non-current lease liability is lower than the estimate by \$44.616 million (82.36%) largely due to the ending of the ERHS lease. The new lease has not yet been signed.

Major Actual (2023) and Comparative (2022) Variance Narratives

- (a) Property, plant and equipment is higher compared to the 2022 actual by \$54.602 million (10.67%) predominately due to the increase in land and buildings valuations of \$35.307 million, and increase in work in progress partially offset by an increase in accumulated depreciation and accumulated amortisation.
- (b) Right-of-use assets is lower compared to the 2022 actual by \$14.081 million (100.21%) mainly due to the ending of the ERHS lease. The new lease has not yet been signed.
- (c) Lease liability current is lower compared to the 2022 actual by \$11.761 million (229.53%) mainly due to the ending of the ERHS lease. The new lease has not yet been signed.

9 Other disclosures (continued)

9.11 Explanatory statement (controlled operations) (continued)

9.11.3 Statement of Cash Flows variances

	Variance Narrative	Estimate 2023	Actual 2023	Actual 2022	Variance between estimate and actual	Variance between results for 2023 and 2022
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation	1, a	51,423	93,009	81,465	41,586	11,544
Emergency Services Levy		23,073	24,447	21,814	1,374	2,633
Capital appropriations	2	1,833	7,097	7,266	5,264	(169)
Royalties for Regions Fund		4,959	4,421	1,663	(538)	2,758
Funds from other public sector entities	3	40,181	10,069	14,179	(30,112)	(4,110)
Recurrent appropriations-Digital Capability Fund		3,669	-	-	(3,669)	-
Capital appropriations-Digital Capability Fund		1,050	4,719	-	3,669	4,719
Net cash provided by State Government		126,188	143,762	126,387	17,574	17,375
Used as follows:						
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits		(240,950)	(241,205)	(230,673)	(255)	(10,532)
Supplies and services	4, b	(131,255)	(185,135)	(150,255)	(53,880)	(34,880)
Finance costs		(2,424)	(1,582)	(1,562)	842	(20)
Accommodation		(10,851)	(14,974)	(14,834)	(4,123)	(140)

9 Other disclosures (continued)

9.11 Explanatory statement (controlled operations) (continued)

9.11.3 Statement of Cash Flows variances (continued)

	Variance Narrative	Estimate 2023	Actual 2023	Actual 2022	Variance between estimate and actual	Variance between results for 2023 and 2022
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Grants and subsidies	5, c	(94,095)	(81,127)	(68,821)	12,968	(12,306)
GST payments on purchases	6	(18,794)	(31,532)	(27,480)	(12,738)	(4,052)
Other payments		(20,217)	(15,931)	(11,566)	4,286	(4,365)
Receipts						
Emergency Services Levy		394,415	391,568	371,203	(2,847)	20,365
User charges and fees		9,339	10,474	9,784	1,135	690
Grants and contributions	7, d	6,985	25,760	18,724	18,775	7,036
Interest received		-	172	156	172	16
GST receipts on sales		1,250	1,807	2,840	557	(1,033)
GST receipts from taxation authority	8	17,544	28,836	24,162	11,292	4,674
Other receipts		3,541	6,205	6,191	2,664	14
Net cash used in operating activities		(85,512)	(106,664)	(72,131)	(21,152)	(34,533)
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets	e	(46,282)	(44,819)	(33,388)	1,463	(11,431)
Receipts						
Proceeds from sale of non-current assets		-	1,330	700	1,330	630
Net cash used in investing activities		(46,282)	(43,489)	(32,688)	2,793	(10,801)

9 Other disclosures (continued)

9.11.3 Statement of Cash Flows variances (continued)

Variance Narrative	Estimate 2023	Actual 2023	Actual 2022	Variance between estimate and actual	Variance between results for 2023 and 2022
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
CASH FLOWS FROM FINANCING ACTIVITIES					
Payments					
Repayment of principal elements of lease arrangements	(16,400)	(17,787)	(16,886)	(1,387)	(901)
Repayment of borrowings	(2,967)	(2,967)	(2,956)	-	(11)
Receipts					
Proceeds from borrowings	-	-	-	-	-
Net cash used in financing activities	(19,367)	(20,754)	(19,842)	(1,387)	(912)
Net increase/ (decrease) in cash and cash equivalents	(24,973)	(27,145)	1,726	(2,172)	(28,871)
Cash and cash equivalents at the beginning of the period	59,944	85,867	84,141	25,923	1,726
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	34,971	58,722	85,867	23,751	(27,145)

Major Estimate and Actual (2023) Variance Narratives

- The increase in service appropriation of \$41.586 million (80.87%) compared with the estimate is due to additional appropriation received during the financial year, including \$8.728 million for combined aviation price increases, the Coastal and Estuarine Risk Mitigation Program, fleet build cost escalation, the public sector wages offer, Ex Tropical Cyclone Ellie Recovery Taskforce, Emergency Services Radio Network Tranche 1 and Government Regional Officers' Housing and Government Office Accommodation updates, offset by a carryover relating to the Western Australia Emergency Management Training Centre. Supplementary funding of \$33.152 million was also received for unbudgeted bushfire and natural hazard incidents. Significant events during 2023 included Ex-Tropical Cyclone

9 Other disclosures (continued)

9.11 Explanatory statement (controlled operations) (continued)

9.11.3 Statement of Cash Flows variances (continued)

Ellie (and associated flooding in the Kimberly region), Severe Tropical Cyclone Ilsa and fire incidents in Kalgan, Thomson Brook, Sunnyside, Donnybrook, Morangup, Ravensthorpe and Greenbushes which required provision of additional resources including the hire of aircraft and heavy machinery.

- 2) The increase in capital appropriations of \$5.264 million (287.18%) compared with the estimate is largely due to additional capital appropriations approved during the financial year including for the Emergency Services Radio Network, fleet build cost escalation, VFRS/VFES replacement program, facility modifications program and the WA Recovery Plan.
- 3) Funds from other public sector entities has reduced by \$30.112 million (74.94%) compared with the estimate predominantly due to lower Disaster Recovery Funding Arrangement grant receipts related to lower than anticipated applications for Severe Tropical Cyclone Seroja recovery and resilience grants.
- 4) Supplies and services has increased by \$53.880 million (41.05%) compared with the estimate due to significant unforeseen expenditure associated with bushfire suppression and natural hazards incidents as detailed in Note 1.
- 5) Grants and subsidies has reduced by \$12.968 million (13.78%) compared to the estimate primarily due to lower than anticipated applications for Severe Tropical Cyclone Seroja recovery and resilience grants, partially offset by Coastal and Estuarine Risk Mitigation Program payments funded by the Commonwealth Government.
- 6) The estimate for GST payments on purchases is understated by \$12.738 million (67.78%) in comparison to the level of purchasing activity with GST registered vendors. This is predominantly due to the increase in supplies and services (refer to Note 4).
- 7) Grants and contributions has increased by \$18.775 million (268.79%) compared to the estimate largely due to additional Commonwealth grants received relating to the Coastal and Estuarine Risk Mitigation Program.
- 8) The estimate for GST receipts from the taxation authority is understated by \$11.292 million (64.36%) and is directly related to GST payments on purchases as detailed in Note 6.

Major Actual (2023) and Comparative (2022) Variance Narratives

- (a) Service appropriation has increased by \$11.544 million (12.41%) compared with the 2022 actual largely due to: an additional \$8.566 million relating to significant unforeseen expenditure associated with natural hazard incidents including record flooding in the Kimberly region. Additional appropriations were also received during the year including the public sector wages offer, resourcing to address the immediate Kimberley floods, combined aviation price increase, Coastal and Estuarine Risk Mitigation Program and fleet cost escalation.

9 Other disclosures (continued)

9.11 Explanatory statement (controlled operations) (continued)

9.11.3 Statement of Cash Flows variances (continued)

- (b) Supplies and services has increased by \$34.880 million (18.84%) compared with the 2022 actual due to: additional expenditure related to significant unforeseen expenditure associated with bushfire suppression and natural hazards incidents along with cost escalation and new initiatives commenced during the year, including additional Level 2 structural firefighting protective clothing, Financial Management Information System upgrades, Computer Aided Dispatch system upgrades, Direct Brigade Alarm 4G ASE upgrades, Workforce Management Solution, Marine Rescue WA Radio Over Internet Protocol, Australia Fire Danger Rating System, I am Fire Campaign and temporary resourcing for the State recovery function.
- (c) Grants and subsidies has increased by \$12.306 million (15.17%) compared with the 2022 actual primarily due to grant payments made for the Coastal and Estuarine Risk Mitigation Program payments funded by the Commonwealth Government, partially offset by underspends relating to lower than anticipated applications for Severe Tropical Cyclone Seroja recovery and resilience grants.
- (d) Grants and contributions is higher than the 2021-22 actual by \$7.036 million (27.31%) mainly due to Commonwealth grants received for the Coastal and Estuarine Risk Mitigation Program, partially offset by reduced contributions from the National Aerial Firefighting Centre for aviation services and retardant capability, and one off Commonwealth grants received in 2022.
- (e) Payments for the purchase on non-current assets is higher than the 2022 actual by \$11.431 million (25.50%) primarily due to: land purchase for the CFRS South East Metropolitan Fire Station, increase in buildings related to the facility modifications, VFRS/VFES upgrade and replacement program and WA Recovery Stimulus Package, ongoing progress of the appliance replacement program; and increase in intangible assets including the Emergency WA and Integration Platform Modernisation.

10 Administered disclosures

The Department is responsible for the administration of the Disaster Recovery Funding Arrangements (known as DRFAWA). The new arrangements replace the Western Australia Natural Disaster Relief and Recovery Arrangements (WANDRRA). The Western Australian and Commonwealth Governments provide financial resources for a range of relief measures to assist communities recover from eligible natural disaster events.

	Notes
Explanatory statement for administered items	10.1

10 Administered disclosures (continued)

10.1 Explanatory statement for administered items

10.1 Explanatory statement for administered items

This explanatory section explains variations in the financial performance of the Department undertaking transactions that it does not control but has responsibility to government as detailed in the administered schedules.

All variances between annual estimates (original budget) and actual results for 2023, and between the actual results for 2023 and 2022 are shown below. Narratives are provided for key major variances, which vary by more than 10% from their comparative and that the variation is more than 1% of the dollar aggregate of Total Administered Income for the previous year (1% of \$166,960,000).

	Variance Narrative	Estimate 2023 (\$000)	Actual 2023 (\$000)	Actual 2022 (\$000)	Variance between estimate and actual (\$000)	Variance between results for 2023 and 2022 (\$000)
Income from administered items						
Appropriations	a	96,900	96,900	166,960	-	(70,060)
Regional Community Services Fund- recurrent	1, b	-	27,305	-	27,305	27,305
Total income from administered items		96,900	124,205	166,960	27,305	(42,755)
Administered expenses						
Grants to charitable and other public bodies						
Disaster Recovery Funding Arrangements Western Australia	2, c	96,900	85,369	74,395	(11,531)	10,974
Total administered expenses		96,900	85,369	74,395	(11,531)	10,974

10 Administered disclosures (continued)

10.1 Explanatory statement for administered items (continued)

Major Estimate and Actual (2023) Variance Narratives

- 1) The variance of \$27.305 million between estimated and actual Regional Community Services Fund-recurrent income is due to approvals during the year in relation to Ex-Tropical Cyclone Ellie recovery packages.
- 2) The variance between estimated and actual disaster grant expenditure of \$11.531 million is due to lower than anticipated claims received in 2023 for eligible natural disasters, mainly relating to Severe Tropical Cyclone Seroja.

Major Actual (2023) and Comparative (2022) Variance Narratives

- (a) The \$70.060 million (72.30%) reduction in administered appropriation relates to increased Commonwealth and State assistance packages in 2022 to meet recovery efforts for Severe Tropical Cyclone Seroja.
- (b) The \$27.305 million increase in Regional Community Services Fund-recurrent income is due to approvals during the year in relation to Ex-Tropical Cyclone Ellie recovery packages.
- (c) Disaster grant expenditure has increased by \$10.974 million (12.85%) mainly due to higher claims received in 2023 for eligible natural disasters, predominantly relating to Severe Tropical Cyclone Seroja.

Certification of Key Performance Indicators for the year ended 30 June 2023

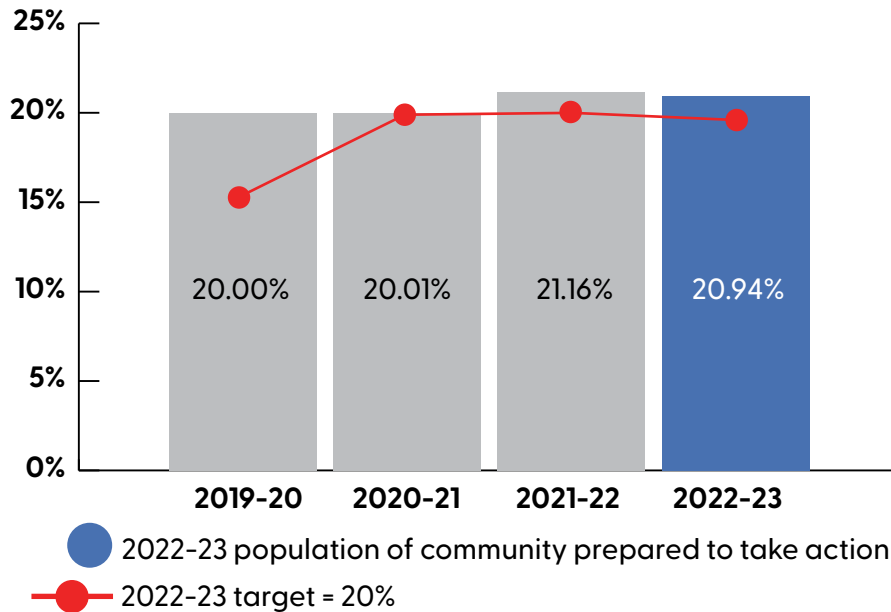
I hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of Fire and Emergency Services' performance, and fairly represent the performance of the Department of Fire and Emergency Services for the reporting period ended 30 June 2023.



Darren Klemm AFSM
Accountable Authority
16 August 2023

20.94%

of community members recognise their local natural hazard risks and were prepared to take action



WHY is this an indicator of our performance?

As legislated in the *Bush Fires Act 1954* and emergency management policy, the FES Commissioner must provide community education programs. Community members who are prepared to take action when faced with a bushfire, storm or cyclone will experience less impact and recover from the incident faster. In an extreme situation, understanding your risk and being prepared to act can mean the difference between life and death.

This indicator aligns to our Strategy 2020-24 and measures the effectiveness of our community engagement and media activities which aim to:

- help community members understand their risk of a natural hazard incident affecting them
- support communities to be better prepared for natural hazard incidents.

Building natural hazard risk awareness and increasing the community's level of preparedness will take time and is part of our ongoing commitment to building a safer State.

HOW is this indicator calculated?

This indicator is calculated from the results of an independent online survey and computer assisted telephone interviews. 1,299 people across WA at a high risk of experiencing a storm, cyclone or bushfire incident responded to the survey.

Our target for this indicator increased from 15% to 20% from 1 July 2020 to better reflect our performance.

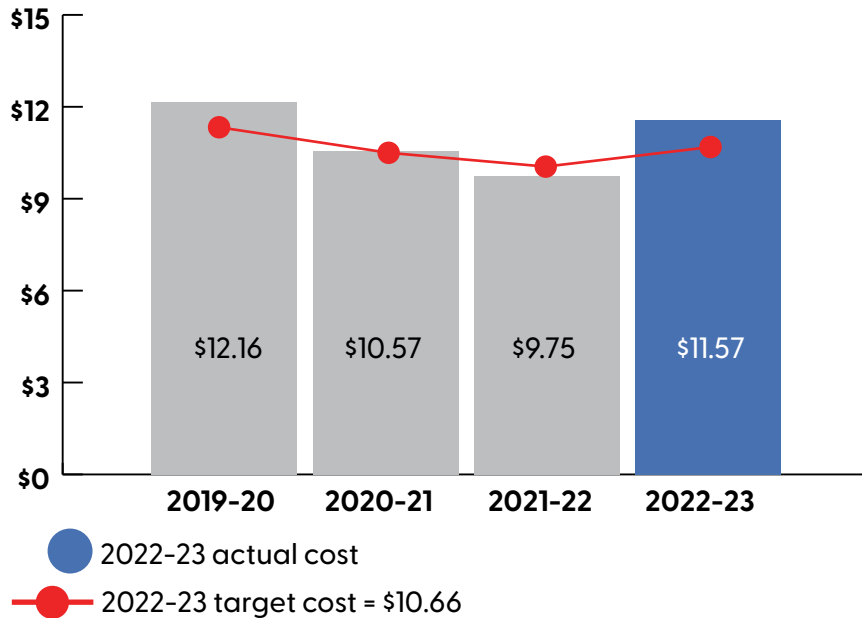
A higher than target result is desired.

WHAT does this indicator show?

This indicator shows 20.94% of community members recognised their risk of experiencing a bushfire, storm or cyclone incident and have either prepared an emergency kit or written an emergency plan for that hazard, demonstrating their understanding of the hazard and preparedness to take action.

\$11.57

was the average cost to deliver education and awareness programs and emergency hazard information to the community



WHY is this an indicator of our performance?

As legislated in the *Bush Fires Act 1954* and emergency management policy, the FES Commissioner must provide community education programs. This indicator aligns to our *Strategy 2020-2024* and measures the efficiency (cost) of our community engagement and media activities.

Research shows informed communities are better able to manage their risks, reducing the impact of natural hazards and other preventable emergencies. That is why we invest in a range of education and awareness programs able to reach WA's diverse communities.

Should an emergency occur, our emergency information provided through Emergency WA, social media, television and radio helps save lives and property.

HOW is this indicator calculated?

This indicator is calculated as a cost of service divided by the number of WA households (as published by the Australian Bureau of Statistics in March 2019).

The target for this indicator is set each year as part of the State Government's Budget Papers #2 process.

A lower than target result is desired as it demonstrates our efficiency in managing allocated funding to deliver education and awareness programs and emergency hazard information to the community.

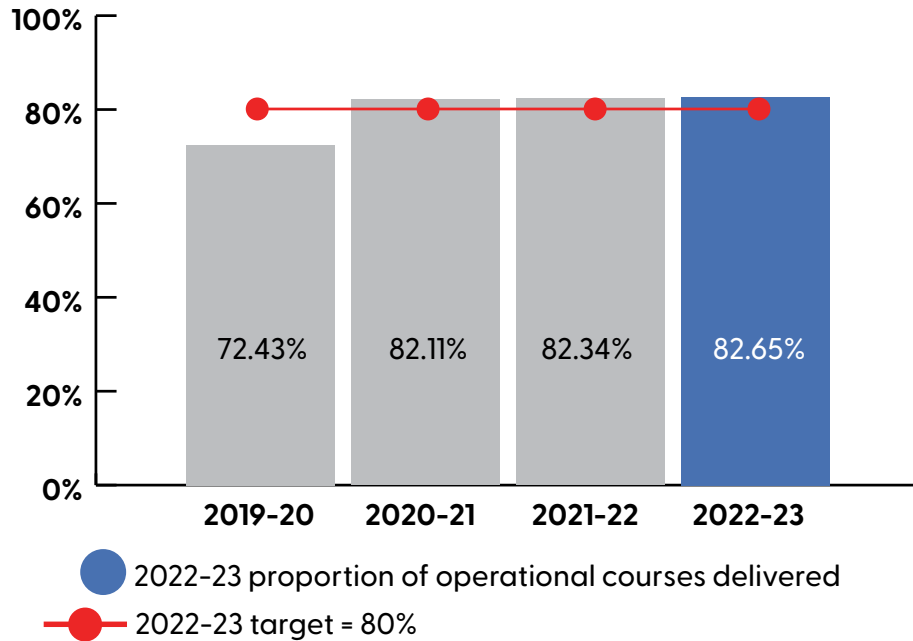
WHAT does this indicator show?

This indicator shows we spent 91 cents per household more than our target of \$10.66 to deliver education and awareness programs and emergency hazard information. This increase was mainly due to:

- community related initiatives funded by National Disaster Resilience Programs
- cost escalations in the price of services and wages.

82.65%

of scheduled operational courses were delivered



WHY is this an indicator of our performance?

This indicator is aligned to our Strategy 2020-24 and measures the delivery of scheduled operational training. These training courses enable our staff and volunteers to provide contemporary services safely and efficiently to the community.

Because our ability to effectively respond to emergencies requires an operational workforce that is trained, operational training is scheduled as required throughout the year. Training requests are received from Operations Command, Rural Fire Division and all our volunteer brigades, groups and units. These requests identify which courses are scheduled and where they will be delivered.

Operational training courses are provided through the WAFES Academy, the Bushfire Centre of Excellence and delivered remotely across WA by our network of qualified trainer assessors.

HOW is this indicator calculated?

This indicator is calculated by dividing the number of scheduled operational courses delivered by the number of operational training courses scheduled.

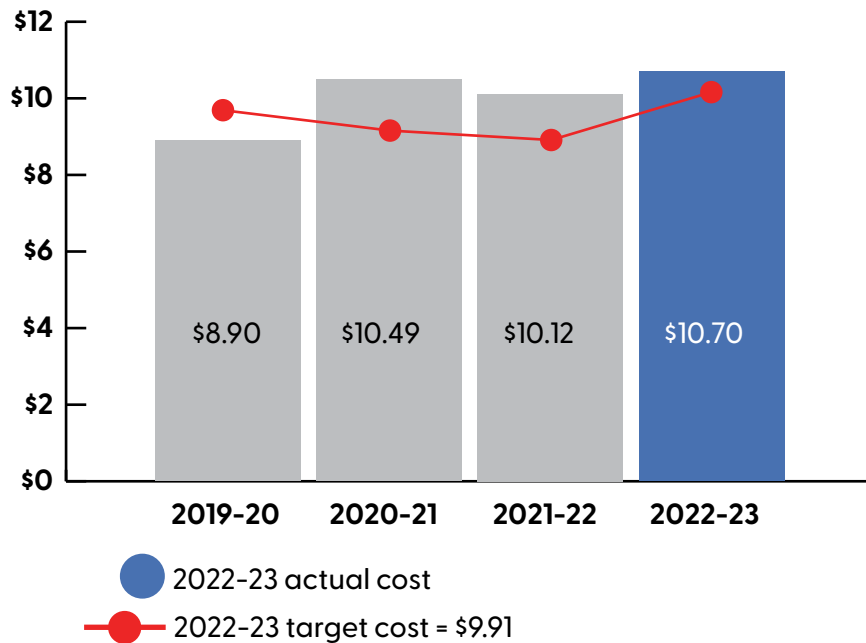
A higher than target result is desired.

WHAT does this indicator show?

This indicator shows we are delivering the scheduled operational training requested by our staff and volunteers so they can undertake their operational roles.

\$10.70

was the average cost to deliver health, safety, wellbeing and training services



WHY is this an indicator of our performance?

This indicator aligns to our *Strategy 2020-2024* and measures the cost to ensure emergency responders are not only trained, but physically and emotionally able to respond to, and recover from, incidents.

It is essential our people are trained and supported to maintain their physical and mental health while providing safe and efficient services to the community. We invest in safety, wellness and training programs for staff and volunteers including:

- confidential counselling services
- chaplaincy support
- mindfulness app access
- mental health first aid training
- injury management support
- safety and operational response training.

HOW is this indicator calculated?

This indicator is calculated as the cost of service divided by WA's population (as advised by the Department of Treasury). The target for this indicator is set each year as part of the State Government's Budget Papers #2 process.

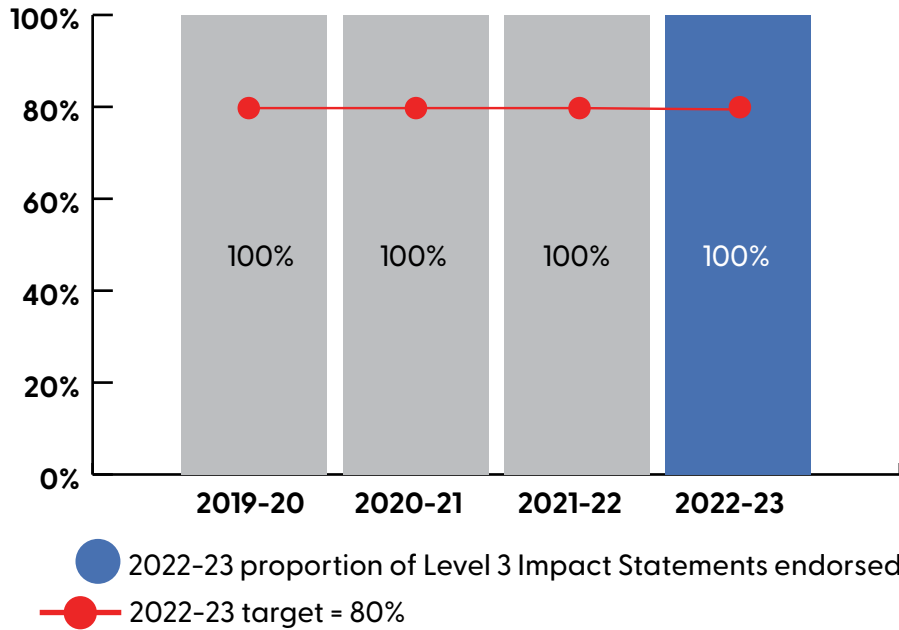
A lower than target result is desired as it demonstrates our efficiency in managing our funding allocated to deliver critical health, safety, wellbeing and training services to our staff and volunteers.

WHAT does this indicator show?

Our result of \$10.70 per person to deliver health, safety, wellbeing and training services was 79 cents higher than our target of \$9.91. This was largely due to cost escalations in the price of services and wages.

100%

of Level 3 incident Impact Statements were completed and endorsed by the State Recovery Coordinator



WHY is this an indicator of our performance?

Under the State Emergency Management Committee's Procedure 4, we are required to ensure Impact Statements are completed, agreed and submitted for each local government impacted by a Level 3 incident.

This indicator aligns to our Strategy 2020-24 and measures our level of engagement with local governments and communities during and after an emergency.

A completed Level 3 Impact Statement, endorsed by the State Recovery Coordinator, demonstrates effective engagement and planning with local governments to recover from a major incident. In partnering with local governments, we can ensure the right recovery support is provided to the community.

HOW is this indicator calculated?

This indicator is calculated by dividing the number of Level 3 incidents with Impact Statements completed and endorsed by the State Recovery Coordinator within 30 days of the closure of the incident by the number of Level 3 incidents.

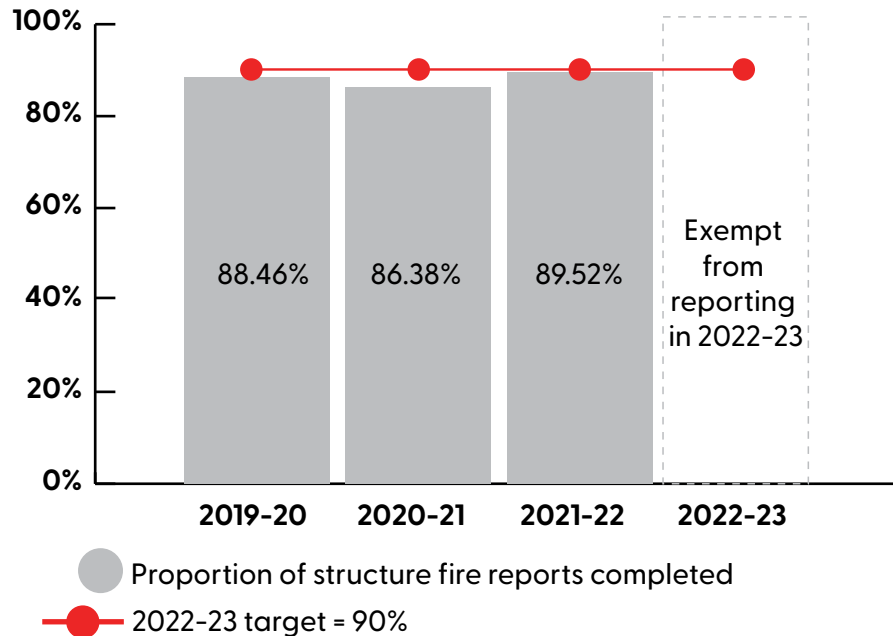
A higher than target result is desired.

WHAT does this indicator show?

This indicator shows that all Level 3 Impact Statements were completed and endorsed within the target timeframe.

As we have exceeded this target since 2019-20, it will be revised next year to 90%.

Proportion of structure fire reports completed within specified timeframes



WHY is this an indicator of our performance?

This indicator measures the time it takes career brigades, as first responders, to complete structure fire incident reports.

We receive approximately 2,000 requests each year from insurance companies requiring information about a structure fire. This information enables payments to be made to the owner, where appropriate, so the structure can be repaired or rebuilt. Before this information can be supplied, incident reports must be completed by the attending crew.

When incident reports are completed promptly, buildings can be repaired / rebuilt more quickly, aiding recovery and reducing the impact on families and businesses.

HOW is this indicator calculated?

This indicator is calculated by dividing the number of structure fire incident reports completed within specified timeframes by the total number of structure fire incident reports.

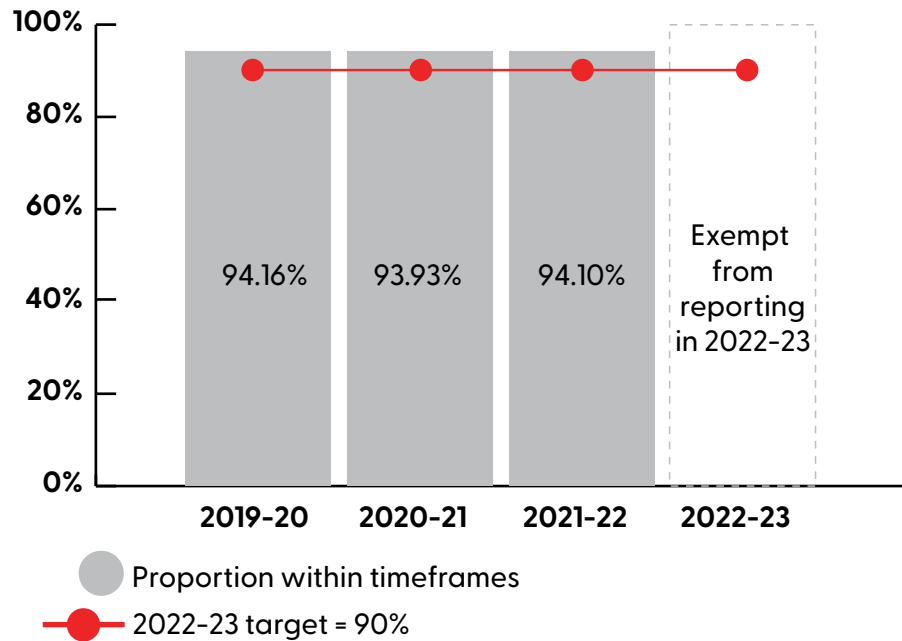
Finalisation of incident reports can be delayed past the end of the year. This is why data for previous years has been updated to include all completed incident reports at 30 June 2023. In the graph above FY22 has been updated from 89.39% to 89.52%.

A higher than target result is desired.

WHAT does this indicator show?

The Department received a temporary exemption from the Under Treasurer from reporting this Key Effectiveness Indicator for the year ended 30 June 2023. This is due to ongoing industrial action which resulted in the non-completion of the incident reports during May and June 2023.

Proportion of responses to ESL 1 and ESL 2 incidents within target timeframes



WHY is this an indicator of our performance?

A rapid response to emergency incidents is a critical factor in minimising the impact on life, property and the community.

Our Computer Aided Dispatch system accesses live Automatic Vehicle Location data, enabling it to identify and mobilise the closest response appliance (by road routing) to an incident.

HOW is this indicator calculated?

This indicator is calculated by dividing the number of incidents in which an emergency response appliance arrives on scene within target timeframes by the total number of incidents.

Both career and volunteer responders attend emergency incidents.

Finalisation of incident reports can be delayed past the end of the year. This is why data for previous years has been updated to include all completed incident reports at 30 June 2023. In the graph above:

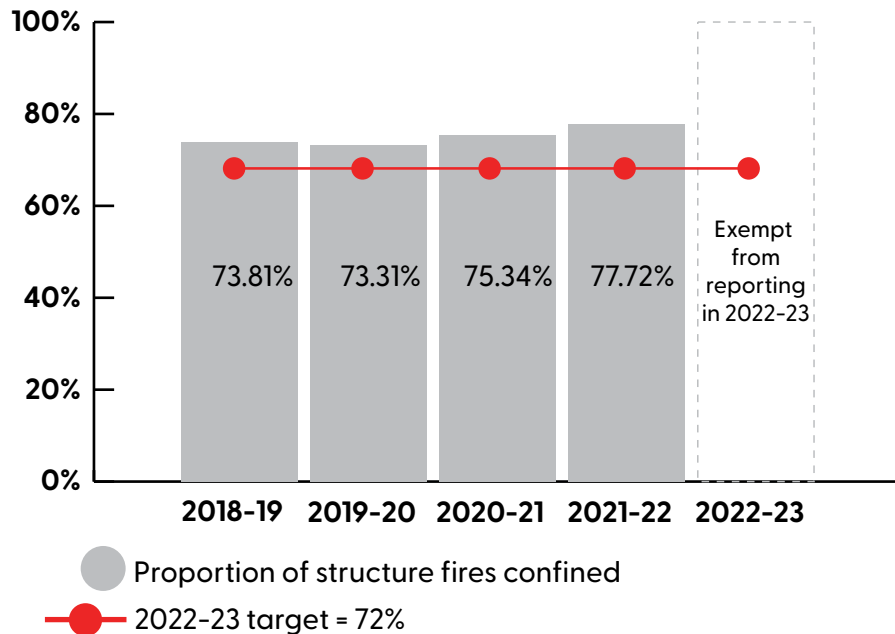
- FY21 has been updated from 93.94% to 93.93%.
- FY22 has been updated from 94.08% to 94.10%.

A higher than target result is desired.

WHAT does this indicator show?

The Department received a temporary exemption from the Under Treasurer from reporting this Key Effectiveness Indicator for the year ended 30 June 2023. This is due to ongoing industrial action which resulted in the non-completion of the incident reports during May and June 2023.

Proportion of structure fires confined to the room or object of origin



WHY is this an indicator of our performance?

This indicator measures the effectiveness of our emergency response crews and fire safety education programs.

This indicator is calculated by dividing the number of reported structure fires that stay within the space they started by the total number of reported structure fires.

The capability of our emergency response crews to rapidly confine a fire limits the damage it causes. That is why our education and awareness programs encourage an early call to emergency services.

HOW is this indicator calculated?

This indicator is calculated by dividing the number of reported structure fires that stay within the space they started by the total number of reported structure fires.

A higher than target result is desired.

Finalisation of incident reports can be delayed past the end of the year. This is why data for previous years has been updated to include all completed incident reports at 30 June 2023. In the graph above:

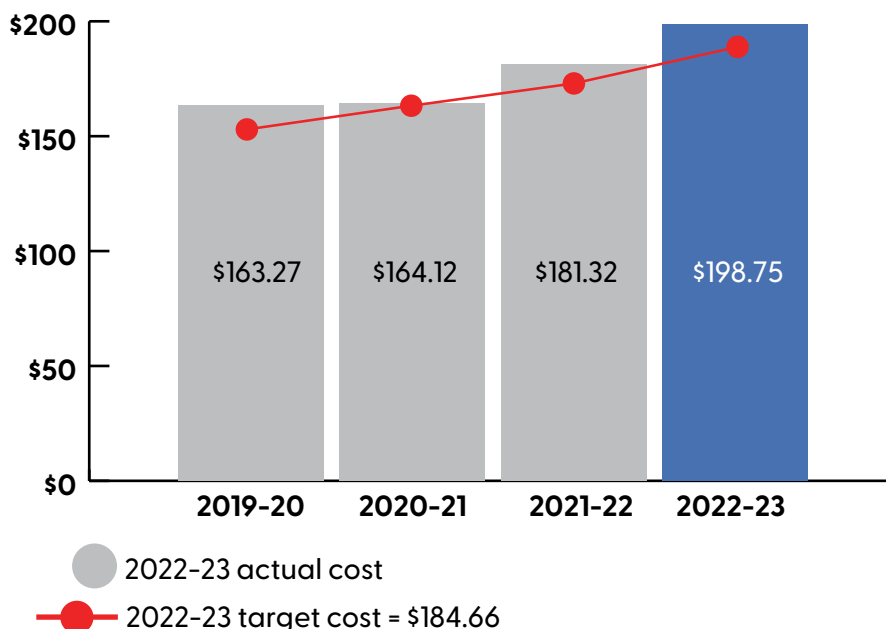
- FY21 has been updated from 75.32% to 75.34%.
- FY22 has been updated from 77.65% to 77.72%.

WHAT does this indicator show?

The Department received a temporary exemption from the Under Treasurer from reporting this Key Effectiveness Indicator for the year ended 30 June 2023. This is due to ongoing industrial action which resulted in the non-completion of the incident reports during May and June 2023.

\$198.75

was the average cost to deliver frontline services



WHY is this an indicator of our performance?

This indicator aligns to our *Strategy 2020-2024* and measures the cost of providing frontline (or community facing) services. These include:

- incident responders
- fit-for-purpose response appliances, equipment and facilities
- advice to the community and industry
- management or mitigation of risks to prevent incidents from occurring.

HOW is this indicator calculated?

This indicator is calculated by dividing the cost of service by WA's population (as advised by the Department of Treasury).

The target for this indicator is set each year as part of the State Government's Budget Papers #2 process.

A lower than target result is desired as it demonstrates our efficiency in managing allocated funding to deliver frontline services.

WHAT does this indicator show?

Our result of \$198.75 per person to deliver frontline services was higher than our target of \$184.66 predominately due to:

- costs in responding to major bushfires and natural hazard incidents
- supporting the delivery of Commonwealth Coastal and Estuarine Risk Mitigation Program grants
- recovery costs in relation to Tropical Cyclones Ellie and Ilsa.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2023

Department of Fire and Emergency Services

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Department of Fire and Emergency Services (Department) which comprise:

- the Statement of Financial Position at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Administered schedules comprising the Administered assets and liabilities at 30 June 2023 and the Administered income and expenses by service 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 the Department of Fire and Emergency Services for the year ended 30 June 2023 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 believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Commissioner for the financial statements

The Commissioner 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 Commissioner 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 the Department.

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 misstatements, 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.

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department of Fire and Emergency Services. The controls exercised by the Commissioner 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 the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Department of Fire and Emergency Services 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 the State's financial reporting framework during the year ended 30 June 2023.

The Commissioner's responsibilities

The Commissioner 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 Engagement 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 the Department of Fire and Emergency Services for the year ended 30 June 2023. 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 the Department of Fire and Emergency Services are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2023.

Matter of Significance

The Department received a temporary exemption from the Under Treasurer from reporting the following 3 key effectiveness indicators for the year ended 30 June 2023 as outlined in the key performance indicators report:

- KPI 3.2 Proportion of structure fire reports completed within specified timeframes
- KPI 3.3 Proportion of responses to Emergency Service Levy 1 and Emergency Service Levy 2 incidents within target timeframes
- KPI 3.4 Proportion of structure fires confined to object or room of origin.

The temporary exemption was approved due to ongoing industrial action that affected the Department's ability to obtain completed incident reports since 1 May 2023.

Consequently, these key performance indicators have not been reported for the year ended 30 June 2023. My opinion is not modified in respect of this matter.

The Commissioner's responsibilities for the key performance indicators

The Commissioner 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 controls as the Commissioner 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, the Commissioner is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instructions 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 management relating to the report on financial statements, 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 ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Commissioner is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

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

The auditor's report relates to the financial statements and key performance indicators of the Department of Fire and Emergency Services for the year ended 30 June 2023 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department'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 the annual report. If users of the financial statements 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.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
22 August 2023



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This publication is available in other formats on request.



FOR A SAFER STATE