

Drug and Alcohol Office Annual Report 2014/15



Government of **Western Australia**
Drug and Alcohol Office

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Corporate information

The Drug and Alcohol Office (DAO) is the business name of the Western Australian Alcohol and Drug Authority, which is an independent statutory authority established in November 1974. Its functions are set out in the *Alcohol and Drug Authority Act 1974*.

The Western Australian Alcohol and Drug Authority is responsible to the Minister for Mental Health, and through the Minister, to the Western Australian Government.

Next Step Drug and Alcohol Services (Next Step) is the trading name DAO has applied to its clinical and treatment services. Next Step is a directorate of DAO.

Responsible Minister: Minister for Mental Health
The Hon Helen Morton MLC

Accountable Authority: Western Australian Alcohol and Drug Authority

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Statement of compliance



**To the Hon Helen Morton MLC
Minister for Mental Health; Disability Services; Child Protection**

In accordance with Section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Western Australian Alcohol and Drug Authority for the financial year ending 30 June 2015.

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

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

**Mr Gary Kirby
Reporting Officer**

Executive summary

The Drug and Alcohol Office (DAO) is a statutory authority - the Western Australian Alcohol and Drug Authority - and is accountable to the Minister for Mental Health.

DAO was established under the *Alcohol and Drug Authority Act 1974* and provides or contracts a statewide network of services relating to prevention, treatment, professional education and training, and research activities to prevent and reduce the adverse impacts of alcohol and other drugs in the Western Australian community.

In 2014/15, the repeal of the *Alcohol and Drug Authority Act 1974* and development of the new *Alcohol and Drug Authority Amendment Bill 2014* as part of the machinery of government changes has resulted in DAO ceasing to exist from 1 July 2015.

The final annual report of DAO has been prepared in accordance with the requirements set out in the *Financial Management Act 2006*. It outlines the agency's performance and achievements during the 2014/15 financial year.

The report also highlights the continued work of DAO to prevent and reduce alcohol and other drug related harm in accordance with the priorities outlined in the *Drug and Alcohol Interagency Strategic Framework 2011-2015 for Western Australia*, which includes:

- Focusing on prevention
- Intervening before problems become entrenched
- Effective law enforcement approaches
- Effective treatment and support services
- Strategic coordination and capacity building.

Reporting Officer's report

Throughout 2014/15 work progressed on the legislative amendments and organisational changes required to amalgamate DAO with the Mental Health Commission under the control of a single chief executive, as part of the machinery of government changes announced in 2013. As part of this process DAO provided support for the repeal of the *Alcohol and Drug Authority Act 1974* and development of the new *Alcohol and Drug Authority Amendment Bill 2014*.

An amalgamation steering committee was established which met regularly to oversee the action needed to implement the decision of Cabinet. Membership included key staff across both DAO and the Mental Health Commission, as well as representation from the Public Sector Commission and Department of Commerce.

Planning for the amalgamation brought additional responsibilities for DAO staff, especially in the areas of information management and technology, human resources, communications, finance and other corporate services.

The formal amalgamation process was finalised on 30 June 2015, with DAO ceasing to exist from 1 July 2015, and all existing functions being transferred to the Mental Health Commission. Reporting on Western Australian government alcohol and other drug activities from 1 July 2015 onwards will occur from within this new environment.

This amalgamation recognises that often alcohol and other drug, and mental health problems coexist, and will help deliver a more coordinated and holistic response. Around 30 to 50 per cent of people have co-occurring mental health or alcohol or other drug problems.

Integrating professional education and training and research activities in the alcohol and other drug and mental health sectors will hopefully benefit the clients of both sectors into the future.

I'd like to extend my thanks to everyone involved in assisting with this change.



Gary Kirby
Reporting Officer

Operational structure

Enabling legislation

The Drug and Alcohol Office is the business name of the Western Australian Alcohol and Drug Authority, which is an independent statutory authority established in November 1974 under the *Alcohol and Drug Authority Act 1974*.

In the performance of its functions, DAO complies with relevant written law and in particular, the following Acts:

- *Auditor General Act 2006*
- *Disability Discrimination Act 1992*
- *Equal Opportunity Act 1984*
- *Financial Management Act 2006*
- *Freedom of Information Act 1992*
- *Occupational, Safety and Health Act 1984*
- *Public Interest Disclosure Act 2003*
- *Public Sector Management Act 1994*
- *State Records Act 2000*
- *State Supply Commission Act 1991*
- *Workers Compensation and Injury Management Act 1981*

Responsible Minister

Hon Helen Morton MLC
Minister for Mental Health; Disability Services; Child Protection.

Our Vision

A community in which all Western Australians experience minimal alcohol and other drug-related harms.

Our Mission

Through strategic leadership, collaboration and quality evidence based policy, programs and services, we aim to prevent and reduce the adverse impacts of alcohol and other drugs in the Western Australian community.

Values

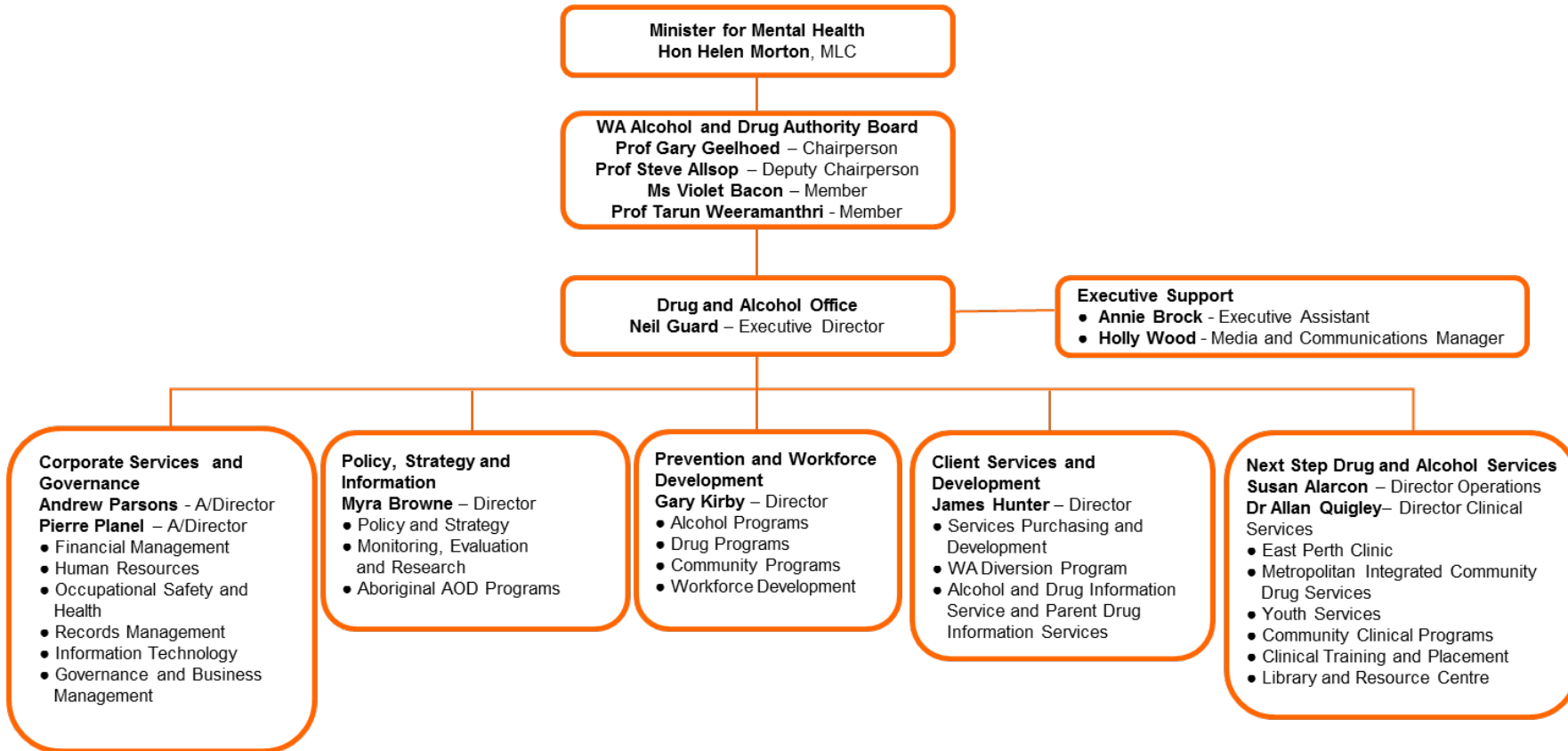
The values of DAO are:

- **Consumer focussed**
The needs of consumers, including clients and the broader community, are central to strategy development and service delivery.
- **Inclusive**
Respond to, work collaboratively with and seek involvement of consumers, the community and other stakeholders.
- **Strategic**
Influence the policy agenda through strategic leadership and working in partnership.
- **Respectful**
Respect for each other, consumers and stakeholders.
- **Accountable**
Improve the efficiency and effectiveness of practice, programs and services for the community.
- **Culturally secure**
Cultural security is central to programs, services, policies and strategies.

Organisational structure

The chart on the following page outlines the DAO corporate structure and reporting lines as at 30 June 2015.

Organisational structure



The Board membership as at 30 June 2015 is summarised in the table below:

| Western Australian Drug and Alcohol Authority Board | | | | |
|---|---|----------------------|-----------------------|--|
| Position | Name | Type of remuneration | Period of membership* | Gross/actual remuneration 2014/15 financial year |
| Chair | Professor Gary Geelhoed <i>Chief Medical Officer, Western Australian Department of Health</i> <i>Clinical Professor, University of Western Australia</i> | N/A | 12 months | \$0 |
| Deputy Chair | Professor Steve Allsop <i>Director, National Drug Research Institute</i> | N/A | 12 months | \$0 |
| Member | Ms Violet Bacon <i>Honorary Research Fellow, University of Western Australia</i> <i>Retired Assistant Professor, Social Work and Social Policy, University of Western Australia</i> | | 12 months | \$580 |
| Member | Professor Tarun Weeramanthri <i>Executive Director, Public Health and Chief Health Officer, Western Australian Department of Health</i> | N/A | 12 months | \$0 |
| | | | Total | \$580 |

*Period of membership during 2014/15.

The Board convened on three occasions during 2014/15. In accordance with Government policy, Board members who are employees of the public sector or an academic institution are not paid additional remuneration for sitting on the Board. The sitting fees for Ms Violet Bacon, for the two meetings she attended, amounted to \$580.

Senior Officers

Senior Officers of DAO as at 30 June 2015:

| Drug and Alcohol Office Senior Officers | | | |
|--|--------------------|----------------------------------|-----------------------------|
| Area of responsibility | Title | Name | Basis of appointment |
| Drug and Alcohol Office | Executive Director | Neil Guard | Permanent |
| Client Services and Development | Director | James Hunter | Permanent |
| Clinical Services (Next Step) | Director | Allan Quigley | Permanent |
| Operations (Next Step) | Director | Susan Alarcon | Permanent |
| Prevention and Workforce Development | Director | Gary Kirby | Permanent |
| Policy, Strategy and Information | Director | Myra Browne | Permanent |
| Corporate Services and Governance | Director | Andrew Parsons and Pierre Planel | Acting |

Pecuniary Interests

Senior Officers declared no pecuniary interests during 2014/15.

What we do

DAO coordinates whole-of-government policies and strategies in conjunction with State and Australian Government agencies. DAO works closely with other government agencies, the non-government sector and community to ensure the ongoing implementation of appropriate programs and services.

There are five Directorates within DAO:

- Policy, Strategy and Information
- Prevention and Workforce Development
- Client Services and Development
- Clinical Services (Next Step Drug and Alcohol Services)
- Corporate Services and Governance.

Policy and information

DAO undertakes policy development and coordinates whole-of-government policies and strategies in conjunction with State and Australian Government agencies.

DAO undertakes monitoring, evaluation and research to identify trends and emerging problems, improve treatment and prevention services, and measure progress. Published reports cover state and national alcohol and other drug use trends, strategic performance indicators and analysis of key issues.

Prevention and community action

DAO provides a range of prevention and early intervention programs and services to:

- prevent and delay the onset of alcohol and other drug use
- support environments that discourage harmful use
- enhance healthy community attitudes and skills to avoid harmful use
- support and enhance the community's capacity to address alcohol and other drug problems
- support initiatives that discourage inappropriate supply of alcohol and other drugs.

DAO delivers public health campaigns and initiatives to reduce harmful alcohol use and prevent illicit drug use including:

- The *Alcohol. Think Again* campaign, which encourages and supports communities to achieve a safer drinking culture in Western Australia.
- The *Drug Aware* program, which focuses on reducing the harm from illicit drugs by encouraging sensible and informed decisions about illicit drug use, through providing credible, factual information and delivering comprehensive strategies to address drug-related issues.

DAO supports local service providers to prevent alcohol and other drug use and related problems through activities such as:

- a statewide network of local drug action groups that deliver preventative activities and education for youth and support for families
- school drug education through the state, Catholic and independent school sectors

Treatment services

DAO clinical services are integrated with key non-government agencies to provide counselling and treatment services to youth, adults and families.

DAO supports a comprehensive range of outpatient counselling and residential rehabilitation services, including specialist youth, women's and family services, which are provided primarily by non-government agencies.

DAO's Next Step Drug and Alcohol Services comprise:

- a specialist clinic in East Perth providing outpatient clinical programs for youth and adults
- a residential withdrawal service, including dedicated beds for Aboriginal people
- clinical services throughout the metropolitan area that are integrated with Community Drug Service Teams
- support for a statewide network of general practitioners providing pharmacotherapy.

The Drug and Alcohol Youth Service (DAYS) is an integrated outpatient service, operated as a partnership between Mission Australia and Next Step, for young people between the ages of 12 to 18 and their families. DAYS provides a comprehensive, multi-disciplinary range of alcohol and other drug assessment and treatment services, both on-site and on an outreach basis.

The Western Australian Diversion Program aims to reduce crime by diverting offenders with drug use problems away from the criminal justice system and into treatment to break the cycle of offending and address their drug use.

The Alcohol and Drug Information Service (ADIS) is a 24-hour, statewide, confidential telephone service providing information, advice, counselling and referral to anyone concerned about their own or another person's alcohol and other drug use. ADIS also encompasses the Parent Drug Information Service (PDIS), a specific service for parents and families who may be experiencing alcohol and other drug problems. Callers have the option of talking to a professional counsellor, a volunteer parent or both.

ADIS also provides the *Quitline* telephone counselling service and the *Quitline* Aboriginal Liaison Team for tobacco users.

Aboriginal programs

DAO provides culturally secure workforce and organisational development programs for human service agencies and staff to respond effectively to Aboriginal people affected by alcohol and other drug use. This involves policy advice and professional education and training, as well as strategic support and planning for treatment and prevention programs. DAO is a Registered Training Organisation offering nationally recognised training that complies with the *Australian Quality Training Framework*.

Workforce development

DAO works with the alcohol and other drug sector, government human service agencies and the broader community to ensure access to professional education and training, workplace and organisational support, and resource development to address alcohol and other drug issues.

Workforce development activities include the Training@DAO calendar of knowledge and skills-based training, tailored programs with agencies whose clients are characterised by high levels of alcohol and other drug use, volunteer training programs, and professional conferences and symposia.

Significant issues and trends

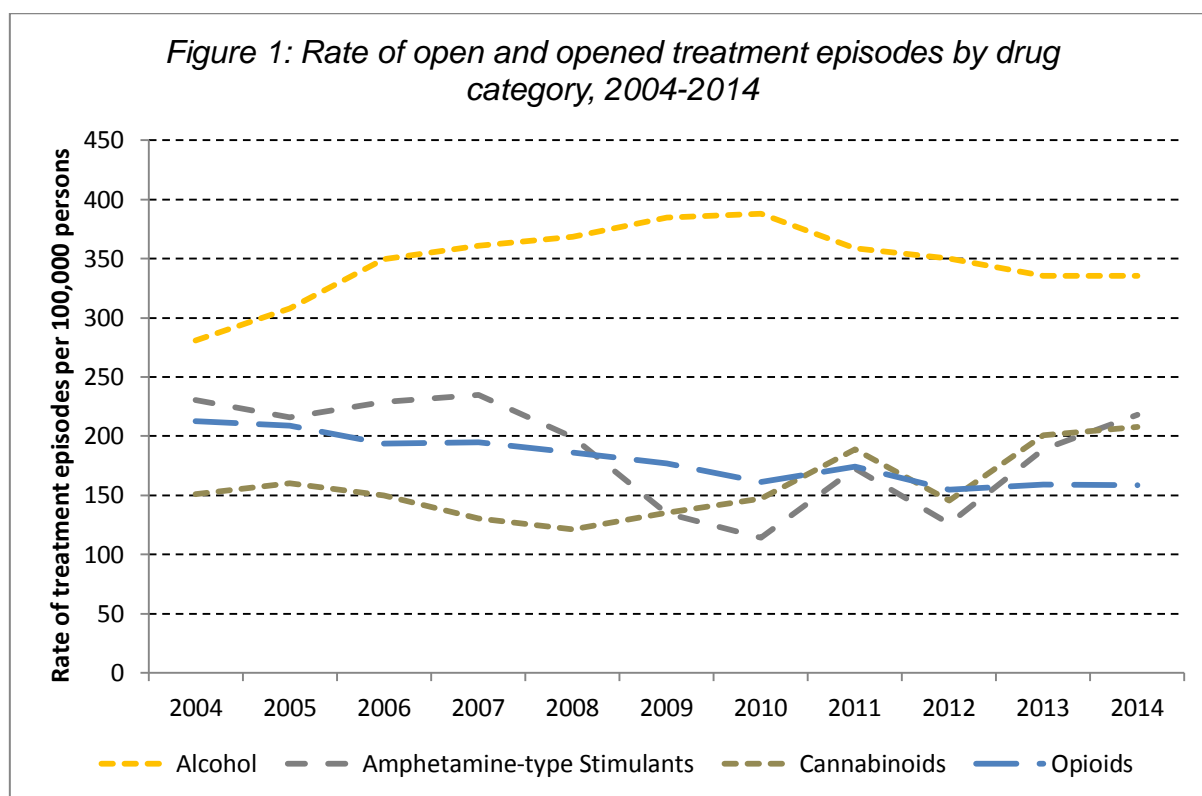
Alcohol and other drug use affects many Western Australians, resulting in significant health, social and economic costs to the community. In Western Australia, significant efforts have focussed on the most prevalent drugs, i.e. alcohol, cannabinoids¹, amphetamine-type stimulants² and opioids³.

Other focus areas include poly drug use, use of volatile substances, prescription drugs, blood borne viruses and any other issues where harms are disproportionate. Some of the key trends in relation to these issues are described below.

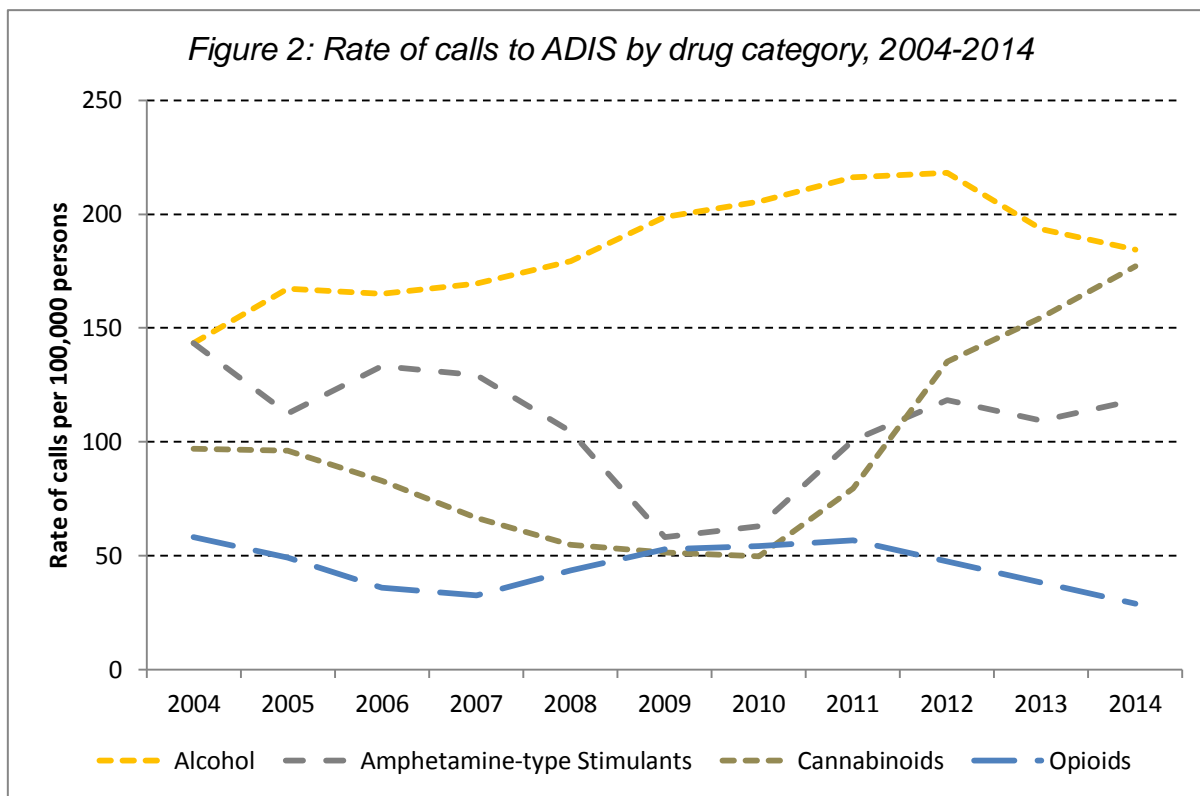
Priority drugs

Alcohol

In 2014, alcohol was the primary drug-of-concern for 33.1% of all treatment episodes. However, the rate of treatment episodes where alcohol was the primary drug-of-concern decreased by 12.7% from 2009 (384.5 to 335.6 per 100,000 persons in 2014)⁴.



The rate of alcohol-related calls to the Alcohol and Drug Information Service (ADIS) decreased by 7.1% from 2009 (198.6 to 184.5 per 100,000 persons in 2014). However, alcohol was the most commonly discussed drug (19.1% of total calls) after tobacco in 2014⁵. Further, from 2008 to 2012 the rate of alcohol-related hospitalisations has increased⁶.



Cannabinoids

In 2014, cannabinoids (including cannabis and synthetic cannabinoids) were the primary drug-of-concern for 20.5% of all treatment episodes. The rate of treatment episodes where cannabinoids were the primary drug-of-concern increased by 53.9% from 2009 (135.0 to 207.8 per 100,000 persons in 2014)⁷.

As shown in Figure 2 the rate of cannabinoids-related ADIS calls more than tripled (243.4%) from 2009 (51.6 to 177.2 per 100,000 persons in 2014). Further, from 2008 to 2012 the rate of cannabis-related hospitalisations, though low in comparison to alcohol has increased⁸.

Opioids

In 2014, opioids were the primary drug-of-concern for 15.6% of all treatment episodes. The rate of treatment episodes where opioids were the primary drug-of-concern decreased by 10.6% from 2009 (177.0 to 158.3 per 100,000 persons in 2014). As shown in Figure 2 the rate of opioid-related ADIS calls approximately halved (45.4%) from 2009 (52.9 to 28.9 per 100,000 persons in 2014). In contrast, from 2008 to 2012 the rate of opioid-related hospitalisations has increased⁹.

Amphetamine-type stimulants

In 2014, amphetamine-type stimulants were the primary drug-of-concern 21.5% of all treatment episodes. The rate of treatment episodes where amphetamine-type stimulants were the primary drug-of-concern increased 62.1% from 2009 (134.5 to 218.0 per 100,000 persons in 2014). Over the same period the rate of amphetamine-type stimulant-related ADIS calls doubled (103.3%) from 2009 (58.2 to 118.3 per 100,000 persons).

Other drugs

New psychoactive substances

New Psychoactive Substances (NPS) are substances which mimic, or are claimed to mimic, the effects of illegal drugs. The number of new NPS available for purchase continues to increase each year. Monitoring of NPS by DAO is ongoing, and as of June 2015, approximately 300 different synthetic cannabinoids have been identified, in addition to 450 other new substances (e.g., cathinones, phenethylamines, and tryptamines).

Scheduling of the NPS has historically occurred on a substance-by-substance basis, but there is often a lag between the NPS appearing in Western Australia and subsequent scheduling. In order to provide a timely response to NPS entering the market, the WA Emerging Psychoactive Substances Review Group has been instrumental in the introduction of a Misuse of Drugs Amendment (Psychoactive Substances) Bill.

This Amendment was introduced to Parliament in May 2015 and would close the current regulatory gap by amending the *Misuse of Drugs Act 1981* to regulate the sale, supply, manufacture, advertising and promotion of psychoactive substances, or substances purported to have a psychoactive effect, unless approved through existing legislation.

Volatile substances/inhalants

In 2014, volatile substances or inhalants were the primary drug-of-concern for 0.2% of all treatment episodes. The rate of treatment episodes where volatile substances were the primary drug-of-concern has decreased (10.7%) from 2009 (2.8 to 2.5 per 100,000 persons in 2014). Over the same period the rate of volatile substance related calls decreased (71.4%) from 2009 (2.8 to 0.8 per 100,000 persons in 2014)¹⁰.

*Pharmaceuticals*¹¹

In 2014, pharmaceuticals were the primary drug-of-concern for 1.0% of all treatment episodes. The rate of treatment episodes where pharmaceuticals were identified as the primary drug-of-concern increased (12.1%) from 2009 (9.1 to 10.2 per 100,000 persons in 2014). Over the same period the rate of pharmaceutical-related ADIS calls increased (17.2%) from 2009 (9.3 to 10.9 per 100,000 persons in 2014)¹².

Priority groups

Evidence demonstrates that some population groups experience greater harms than others and require additional support. Priority groups include Aboriginal people and communities, children and young people, people in rural and remote areas, and families and parents.

Aboriginal people and communities

Aboriginal people are more likely than non-Aboriginal people to abstain from drinking alcohol. However, those who do drink are more likely to drink at risky levels than non-Aboriginal people¹³. Aboriginal people are 6 times more likely to be hospitalised due to alcohol than non-Aboriginal people¹⁴.

In 2014, Aboriginal people represented approximately one-fifth (19.1%) of treatment episodes. Aboriginal people were more likely to seek treatment for alcohol (42.8% vs. 30.8%) and cannabinoids (24.6% vs. 19.6%) when compared with non-Aboriginal people¹⁵.

Children and young people

Individuals under 25 years-of-age represented one-quarter (24.8%) of treatment episodes in 2014. The main drugs of concern for this age group were cannabinoids (48.1%), amphetamine-type stimulants (20.7%) and alcohol (19.8%).

People in rural and remote areas

In 2014, the main drug-of-concern for those seeking treatment in regional areas were alcohol (40.8%), cannabinoids (24.4%) and amphetamines-type stimulants (20.3%)¹⁶.

Families, including alcohol and other drug using parents

Family and significant others play a key role in the treatment outcomes for those with alcohol and other drug issues. In 2014, 17.4% of those seeking treatment for alcohol and other drug use reported living with children (either as a sole parent or with a partner). Approximately one in six (16.1%) ADIS calls were from a family member¹⁷.

Agency performance

Summary of Financial Performance

The following information provides an overview of DAO's financial performance. The detailed information and notes are provided in the Financial Statements section of this report.

| Financial Targets | 2014/15 Actual \$000 | 2014/15 Target ^(a) \$000 | Variance \$000 |
|--|-------------------------|--|------------------------|
| Total Cost of Services (expense Limit) | 89,363 | 84,460 | 4,903 ^(b) |
| Net Cost of Services | 85,960 | 84,248 | 1,712 |
| Total Equity | 30,079 | 32,174 | (2,095) ^(c) |
| Net Increase/decrease in cash and cash held | (3,100) | (359) | (2,741) ^(d) |
| Full Time equivalent (FTE) staff level | 204 | 199 | 5 ^(e) |

Table Notes:

- (a) As specified in the 2014/15 Budget Statements.
- (b) The variance in Total Cost of Services is mainly due to expenditure of restricted cash held and additional Commonwealth and other source funding received during the year for alcohol and other drug programs and services.
- (c) The variance in Total Equity is mainly due to a deficit outcome for the fiscal year.
- (d) The decrease in cash held is mainly attributed to a reduction in restricted cash.
- (e) The increase in FTE's is directly related to delivering of services for additional grants received.

Summary of Key Efficiency Indicators

DAO reports each year on efficiency and effectiveness in delivering services that contribute to our agency outcomes. A summary of our performance is provided in the table below. More detailed information and analysis of our efficiency and effectiveness indicators is provided in the Key Performance Indicators section of this report.

| Indicator | Actual 2014/15 | Target 2014/15 |
|--|-------------------|-------------------|
| Correct take out messages from campaigns among target population | | |
| <i>Alcohol.Think Again Parents Young People and Alcohol</i> | 72.8% | N/A |
| <i>Drug Aware Cannabis</i> | 73.6% | 76.8% |
| Percentage of client episodes not completed as planned | 20% | 26% |
| Cost per capita of the Western Australian population aged 14 years and over for initiatives that delay the uptake, and reduce the harm associated with alcohol and other drugs | \$5.06 | \$4.94 |
| Cost per person of campaign target groups who are aware of, and correctly recall, the main campaign messages | | |
| <i>Alcohol.Think Again Parents Young People and Alcohol</i> | \$0.76 | N/A |
| <i>Drug Aware Cannabis</i> | \$1.34 | \$1.46 |
| Cost per treatment episode that are completed as planned or clients still in treatment | \$1,983 | \$2,272 |

Notes:

N/A – A target for correct message recall will be set for future years according to evaluated data from this year's campaign.

Major achievements for 2014/15

Focus on prevention

DAO's efforts to prevent alcohol and other drug related harm and ill-health continued through the prevention campaigns *Alcohol.Think Again*, *Strong Spirit Strong Future* and *Drug Aware*.

In July 2014, in July 2014 DAO launched a new statewide *Alcohol. Think Again* health campaign, with almost one in four West Australians drinking at risky levels. The campaign addressed the impact alcohol can have on the body's organs, including long term alcohol-caused harm such as stroke, liver and heart disease, and cancer. As part of the campaign, the *Alcohol. Think Again* website was redeveloped to be more user-friendly, and included a Risk Assessment and a Standard Drinks tool, so people could calculate the health risk associated with their drinking.

Also as part of the *Alcohol. Think Again* campaign, in the lead-up to leavers week 2014, DAO launched a confronting television advertisement showing the impact of excessive drinking by young people from the perspective of those who see the damage including a paramedic, a school counsellor and a paediatrician. The advertisement was designed to educate young people about alcohol-related harm, and support parents to prevent and delay alcohol use by their children.

DAO continued involvement in the development, implementation and review of alcohol and other drug management plans across 30 communities throughout Western Australia, which was complemented by a suite of training initiatives to develop the prevention workforce.

Intervening before problems become entrenched

DAO continued to provide a range of confidential, counselling and support telephone services including ADIS and PDIS (including the Volunteer Parent Support Network), and the Quitline tobacco cessation service.

In 2014/15, a total of 22,484 occasions of service were provided by ADIS. Contacts to and from those identifying as Aboriginal and Torres Strait Islanders increased by 38% and contacts to and from those identifying from a CALD background increased by 7%. Contact numbers have generally trended upwards over the past 5 years.

DAO continued to support regional and local volatile substance use working groups throughout Western Australia to implement incident reporting and response protocols, as well as improve data collection.

Effective law enforcement approaches

DAO continued to support government efforts to reduce and control the availability of alcohol and other drugs, and implement strategies to prevent or break the cycle of offending.

This included the continued operation of the Cannabis Intervention Requirement Scheme booking service, as well as contracting the delivery of Cannabis Intervention Sessions via external service providers. In the first 10 months of 2014/15, a total of 1,827 bookings were made for Cannabis Intervention Sessions.

The Pre-sentence Opportunity Program (POP) for offenders with alcohol-related problems expanded to include all outer metropolitan courts. Initially only operating at the Perth's Magistrate Court, in 2014, POP was extended to Magistrates' courts in Fremantle, Joondalup, Midland, Armadale, Mandurah and Rockingham.

DAO continues to chair the interagency Emerging Psychoactive Substances Review Group which co-ordinates action and advises the Government about emerging or new psychoactive substances.

Legislation was introduced into State Parliament in May 2015 to close a legal loophole and clamp down on the promotion, sale and supply of new psychoactive substances. The Misuse of Drugs Amendment (Psychoactive Substances) Bill 2015 is intended to close the regulatory gap enabling these new substances to be sold, supplied or promoted.

Effective treatment and support services

In October 2014, the first Gascoyne alcohol and other drug support centre was officially opened with DAO delivering the funding through the Royalties for Regions program. The Carnarvon Dual Purpose Alcohol and Drug Centre will serve as the base for the Midwest Community Alcohol and Drug Service (CADS) during the day and a 10-bed sobering-up service for intoxicated people overnight.

In November 2014, Palmerston Association won the \$12.87 million DAO contract to continue to provide CADS in Fremantle and Mandurah over the next five years. Also announced was the opening of the new Rockingham CADS providing medical and specialist services in a partnership between the DAO's Next Step service and Palmerston Association. The move to the new premises in Rockingham was assisted by an additional one-off grant funding of \$655,000 from DAO to assist with fit-out costs.

Also in November and following the completion of an open tender process, the following providers of services were announced:

- South metropolitan region - Palmerston Association Inc.
- South-east metropolitan region - Palmerston Association Inc.
- North metropolitan region - Cyrenian House
- North-east metropolitan region - Holyoake
- Wheatbelt region - Holyoake
- South-West region - St John of God Health Care
- Great Southern region - Palmerston Association Inc.
- Mid-West region - WA Country Health Service

Halls Creek and surrounding communities now have access to alcohol, drug and mental health treatment, support and prevention services in the one place with the opening of the Halls Creek health hub in February 2015. The State Government's Royalties for Regions program provided \$620,000 to re-fit the former Halls Creek sobering-up centre, which was officially opened as the Halls Creek office of the Kimberley CADS.

Strategic Coordination and Capacity Building

DAO continued to provide responses to alcohol and other drug problems through capacity building, workforce development, collaboration and evidence based practice. In 2014/15, this was achieved through building the capacity of the alcohol and other drug workforce, as well as the broader human service sector.

Throughout the year more than 200 workforce development training events were delivered to build capacity to respond to alcohol and other drug issues. This activity included the development of a videoconference calendar to complement the *Training@DAO* training events calendar.

The delivery of the annual Volunteer Alcohol and Drug Counsellors' Training Program in collaboration with the National Drug Research Institute, the Central Institute of Technology and the alcohol and other drug sector continued. The partnership with Cyrenian House to conduct a parallel program was also a continuing feature of this initiative.

Other key highlights for the year in relation to workforce development included the development of an online learning package for human service providers about Fetal Alcohol Spectrum Disorders, as well as providing continued leadership and support for undergraduate and postgraduate addiction medicine training programs.

DAO's commitment to training to increase culturally secure ways of working with Aboriginal people continued with the commencement of the first ever intake of the Certificate IV in Alcohol and other Drugs training program. In February 2015, 10 participants from across Western Australia were successful in graduating with their Certificate IV training qualification. Delivery of the *Strong Spirit Strong Mind, Ways of Working with Aboriginal People Part 1 & Part 2* training program continues to be in high demand.

DAO's participation in national strategic groups and forums including chairing the Intergovernmental Committee on Drugs, the Intergovernmental Committee on Drugs Sub-Committee on Alcohol, and the National Drug Strategy 2016-2021 Working Group also continued throughout the year.

With the *Drug and Alcohol Interagency Strategic Framework for Western Australia 2011-2015* coming to an end in the 2015 calendar year, development of the next iteration of the Framework commenced. The Framework provides a guide for government, non-government and the community in addressing the adverse impacts of alcohol and other drug-related problems.

Research to inform evidence based practice also continued through conducting and participating in a range of projects that measure the prevalence of alcohol and other drug use and related harms. This included collection of data for the *Australian School Students' Alcohol and Drug Survey* and publishing a series of *Regional Alcohol and Other Drug Indicator Reports*.

DAO worked with the alcohol and other drug sector to implement procurement reform consistent with the *Delivering Community Services in Partnership* policy. DAO continued to develop systems and processes that support efficient and high quality procurement and contract management functions, including a review of reporting templates and mechanisms to reduce the administrative burden on community service providers.

Additionally, DAO continued to support the Western Australian Network of Alcohol and other Drug Agencies and contracted service providers to achieve accreditation through the Standard for Culturally Secure Practice (Alcohol and Other Drug Sector) and other agreed accreditation standards.

In partnership with Western Australian Network of Alcohol and other Drug Agencies and the Western Australian Substance Users' Association, a forum of 70 participants was convened to progress improving consumer involvement in the AOD sector.

Western Australian Mental Health, Alcohol and Other Drug Services Plan 2015 – 2025

Service and policy planning for the development of services and support programs over the next 10 years has been undertaken in 2013/14, with the development of the *Western Australian Mental Health, Alcohol and Other Drug Services Plan 2015 – 2025* (the Plan).

DAO, in partnership with the Mental Health Commission and the Department of Health, developed the Plan to forecast the service requirements for the Western Australian population in 2025, and provide a roadmap to service those needs.

A significant milestone was achieved in December 2014/15 with the release of the draft Plan for consultation, which estimates the optimal level and mix of mental health, alcohol and other drug services required to meet the needs of the population by 2025. A final version of the Plan reflecting the outcomes of the community consultation process will be considered by Government in mid-2015.

Disclosures and legal compliance

Financial statements

Western Australian Alcohol and Drug Authority Certification of Financial Statements For the year ended 30 June 2015

The accompanying financial statements of the Western Australian Alcohol and Drug Authority 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 financial year ending 30 June 2015 and the financial position as at 30 June 2015.

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



Mr Gary Kirby
Reporting Officer

13 August 2015



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

WESTERN AUSTRALIAN ALCOHOL AND DRUG AUTHORITY

Report on the Financial Statements

I have audited the accounts and financial statements of the Western Australian Alcohol and Drug Authority.

The financial statements comprise the Statement of Financial Position as at 30 June 2015, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

Reporting Officer's Responsibility for the Financial Statements

The Western Australian Alcohol and Drug Authority ceased to exist as a statutory authority under the Financial Management Act 2006 on 30 June 2015. The Treasurer appointed a Reporting Officer under section 68 of the Act who was responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the Treasurer's Instructions that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements based on my audit. The audit was conducted in accordance with Australian Auditing Standards. Those Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Reporting Officer's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Reporting Officer, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Western Australian Alcohol and Drug Authority at 30 June 2015 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

Report on Controls

I have audited the controls exercised by the Western Australian Alcohol and Drug Authority during the year ended 30 June 2015.

Controls exercised by the Western Australian Alcohol and Drug Authority are those policies and procedures established by the Accountable Authority to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions.

Accountable Authority's Responsibility for Controls

The Accountable Authority was responsible for maintaining an adequate system of internal control to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of public and other property, and the incurring of liabilities were in accordance with the Financial Management Act 2006 and the Treasurer's Instructions, and other relevant written law.

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the controls exercised by the Western Australian Alcohol and Drug Authority based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the adequacy of controls to ensure that the Authority complies with the legislative provisions. The procedures selected depend on the auditor's judgement and include an evaluation of the design and implementation of relevant controls.

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

Opinion

In my opinion, the controls exercised by the Western Australian Alcohol and Drug Authority are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2015.

Report on the Key Performance Indicators

I have audited the key performance indicators of the Western Australian Alcohol and Drug Authority for the year ended 30 June 2015.

The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide information on outcome achievement and service provision.

Reporting Officer's Responsibility for the Key Performance Indicators

The Reporting Officer 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 controls as the Authority determined necessary to ensure that the key performance indicators fairly represented indicated performance.

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the key performance indicators based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the key performance indicators. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments the auditor considers internal control relevant to the Reporting Officer's preparation and fair presentation of the key performance indicators in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the relevance and appropriateness of the key performance indicators for measuring the extent of outcome achievement and service provision.

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

Opinion

In my opinion, the key performance indicators of the Western Australian Alcohol and Drug Authority are relevant and appropriate to assist users to assess the Authority's performance and fairly represent indicated performance for the year ended 30 June 2015.

Independence

In conducting this audit, I have complied with the independence requirements of the Auditor General Act 2006 and Australian Auditing and Assurance Standards, and other relevant ethical requirements.

Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators

This auditor's report relates to the financial statements and key performance indicators of the Western Australian Alcohol and Drug Authority for the year ended 30 June 2015 included on the Authority's website. The Authority's management is responsible for the integrity of the Authority's website. This audit does not provide assurance on the integrity of the Authority's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. 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 refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



GLEN CLARKE
DEPUTY AUDITOR GENERAL
Delegate of the Auditor General for Western Australia
Perth, Western Australia
18 August 2015

Western Australian Alcohol and Drug Authority

Statement of Comprehensive Income

For the year ended 30 June 2015

| | Note | 2015 \$ | 2014 \$ |
|--|------|--------------------|-------------------|
| COST OF SERVICES | | | |
| Expenses | | | |
| Employee benefits expense | 7 | 25,123,284 | 23,843,923 |
| Patient support costs | 8 | 60,833,533 | 58,592,465 |
| Depreciation expense | 9 | 350,955 | 324,632 |
| Repairs, maintenance and consumable equipment | 10 | 499,567 | 486,276 |
| Other supplies and services | 11a | 513,151 | 616,570 |
| Other expenses | 11b | 2,042,716 | 2,123,457 |
| Total cost of services | | 89,363,206 | 85,987,323 |
| INCOME | | | |
| Revenue | | | |
| Commonwealth grants and contributions | 12a | 194,968 | 1,788,493 |
| Other grants and contributions | 12b | 2,897,898 | 2,947,767 |
| Other revenues | 13 | 310,053 | 367,481 |
| Total revenue | | 3,402,919 | 5,103,741 |
| Total income other than income from State Government | | 3,402,919 | 5,103,741 |
| NET COST OF SERVICES | | 85,960,287 | 80,883,582 |
| INCOME FROM STATE GOVERNMENT | | | |
| Service appropriation | 14 | 77,491,014 | 75,791,000 |
| Royalties for Regions Fund | 15 | 5,712,321 | 5,005,391 |
| Total income from State Government | | 83,203,335 | 80,796,391 |
| SURPLUS / (DEFICIT) FOR THE PERIOD | | (2,756,952) | (87,191) |
| OTHER COMPREHENSIVE INCOME | | | |
| Items not reclassified subsequently to profit or loss | | | |
| Changes in asset revaluation surplus | 27 | 238,316 | 53,877 |
| TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD | | (2,518,636) | (33,314) |

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

Western Australian Alcohol and Drug Authority

Statement of Financial Position

As at 30 June 2015

| | Note | 2015 \$ | 2014 \$ |
|--------------------------------------|------|-------------------|-------------------|
| ASSETS | | | |
| Current Assets | | | |
| Cash and cash equivalents | | 2,690,890 | 2,617,861 |
| Restricted cash and cash equivalents | 16 | 5,488,613 | 7,888,243 |
| Receivables | 17 | 60,434 | 158,265 |
| Inventories | 19 | 23,632 | 15,072 |
| Other current assets | 20 | 35,074 | 32,560 |
| Total Current Assets | | 8,298,643 | 10,712,001 |
| Non-Current Assets | | | |
| Restricted cash and cash equivalents | 16 | - | 773,115 |
| Amounts receivable for services | 18 | 4,905,123 | 4,626,123 |
| Property, plant and equipment | 21 | 23,543,011 | 23,030,849 |
| Total Non-Current Assets | | 28,448,134 | 28,430,087 |
| TOTAL ASSETS | | 36,746,777 | 39,142,088 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Payables | 24 | 1,226,214 | 1,246,403 |
| Provisions | 25 | 4,320,510 | 4,053,927 |
| Total Current Liabilities | | 5,546,724 | 5,300,330 |
| Non-Current Liabilities | | | |
| Provisions | 25 | 1,120,394 | 990,990 |
| Total Non-Current Liabilities | | 1,120,394 | 990,990 |
| TOTAL LIABILITIES | | 6,667,118 | 6,291,320 |
| NET ASSETS | | 30,079,659 | 32,850,768 |
| EQUITY | | | |
| Contributed equity | 26 | 9,978,820 | 10,231,293 |
| Reserves | 27 | 16,850,298 | 16,611,982 |
| Accumulated surplus | 28 | 3,250,541 | 6,007,493 |
| TOTAL EQUITY | | 30,079,659 | 32,850,768 |

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

Western Australian Alcohol and Drug Authority

Statement of Changes in Equity

For the year ended 30 June 2015

| | Note | 2015 \$ | 2014 \$ |
|---|------|-------------------|-------------------|
| CONTRIBUTED EQUITY | | | |
| | 26 | | |
| Balance at start of period | | 10,231,293 | 8,847,579 |
| Transactions with owners in their capacity as owners: | | | |
| Other contributions by owners | | 87,527 | 1,383,714 |
| Other distributions to owners | | (340,000) | - |
| Balance at end of period | | 9,978,820 | 10,231,293 |
| RESERVES | | | |
| | 27 | | |
| Asset Revaluation Reserve | | | |
| Balance at start of period | | 16,611,982 | 16,558,105 |
| Other comprehensive income for the year | | 238,316 | 53,877 |
| Balance at end of period | | 16,850,298 | 16,611,982 |
| ACCUMULATED SURPLUS/(DEFICIT) | | | |
| | 28 | | |
| Balance at start of period | | 6,007,493 | 6,094,684 |
| Surplus/(deficit) for the period | | (2,756,952) | (87,191) |
| Balance at end of period | | 3,250,541 | 6,007,493 |
| TOTAL EQUITY | | | |
| Balance at start of period | | 32,850,768 | 31,500,368 |
| Total comprehensive income/(loss) for the year | | (2,518,636) | (33,314) |
| Transactions with owners in their capacity as owners | | (252,473) | 1,383,714 |
| Balance at end of period | | 30,079,659 | 32,850,768 |

The statement of changes in equity should be read in conjunction with the accompanying notes.

Western Australian Alcohol and Drug Authority

Statement of Cash Flows

For the year ended 30 June 2015

| | Note | 2015 \$ | 2014 \$ |
|---|------|---------------------|---------------------|
| CASH FLOWS FROM STATE GOVERNMENT | | | |
| Service appropriation | | 77,212,014 | 75,468,000 |
| Royalties for Regions Fund | | 5,459,848 | 6,389,105 |
| Net cash provided by State Government | | 82,671,862 | 81,857,105 |
| Utilised as follows: | | | |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Payments | | | |
| Employee benefits | | (24,628,362) | (23,462,343) |
| Supplies and services | | (64,019,067) | (62,386,842) |
| Receipts | | | |
| Commonwealth grants and contributions | | 194,968 | 1,788,493 |
| Other grants and contributions | | 2,897,898 | 2,947,767 |
| Other receipts | | 407,884 | 334,021 |
| Net cash used in operating activities | 29 | (85,146,679) | (80,778,904) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Payments of non-current physical assets | | (624,900) | (2,392,878) |
| Net cash used in investing activities | | (624,900) | (2,392,878) |
| Net increase / (decrease) in cash and cash equivalents | | (3,099,716) | (1,314,676) |
| Cash and cash equivalents at the beginning of period | | 11,279,219 | 12,593,895 |
| CASH AND CASH EQUIVALENTS AT THE END OF PERIOD | 29 | 8,179,503 | 11,279,219 |

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

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

Note 1 Australian Accounting Standards

General

The Authority's financial statements for the year ended 30 June 2015 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

The Authority has adopted any applicable new and revised Australian Accounting Standards from their operative dates.

Early adoption of standards

The Authority cannot early adopt an Australian Accounting Standard unless specifically permitted by Treasurer's Instruction 1101 'Application of Australian Accounting Standards and Other Pronouncements'. There has been no early adoption of Australian Accounting Standards that have been issued or amended (but not operative) by the Authority for the annual reporting period ended 30 Jun 2015.

Note 2 Summary of significant accounting policies

(a) General statement

The Authority is a not-for-profit reporting entity that prepares general purpose financial statements in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by the Treasurer's instructions. Several of these are modified by the Treasurer's instructions to vary application, disclosure, format and wording.

The Financial Management Act and the Treasurer's instructions impose legislative provisions that govern the preparation of financial statements and take precedence over the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board.

Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

(b) Basis of preparation

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

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

The financial statements are presented in Australian dollars and all values are rounded to the nearest dollar (\$).

Note 3 'Judgements made by management in applying accounting policies' discloses judgements that have been made in the process of applying the Authority's accounting policies resulting in the most significant effect on amounts recognised in the financial statements.

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

(c) Reporting Entity

The reporting entity comprises the Authority only.

(d) Contributed equity

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

The transfer of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

See also note 26 'Contributed equity'.

(e) Income

Revenue recognition

Revenue is recognised and measured at the fair value of consideration received or receivable. Specific recognition criteria must be met before revenue is recognised as follows:

Sale of goods

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership are transferred to the purchaser and can be measured reliably.

Provision of services

Revenue is recognised on delivery of the service to the client.

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

Note 2 Summary of significant accounting policies (continued)

(e) Income (continued)

Interest

Revenue is recognised as the interest accrues.

Service Appropriations

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

See also note 14 'Service appropriations' for further information.

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Authority obtains control over the assets comprising the contributions, usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Royalties for Regions funds are recognised as revenue at fair value in the period in which the Authority obtains control over the funds. The Authority obtains control of the funds at the time the funds are deposited into the Authority's bank account.

Gains

Realised and unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

(f) Property, plant and equipment

Capitalisation/Expensing of assets

Items of property, plant and equipment costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment 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).

Initial recognition and measurement

Property, plant and equipment are initially recognised at cost.

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

Subsequent measurement

Subsequent to initial recognition as an asset, the revaluation model is used for the measurement of land and buildings and historical cost for all other property, plant and equipment. Land and buildings are carried at fair value less accumulated depreciation (buildings) and accumulated impairment losses. All other items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Where market-based evidence is available, the fair value of land and buildings (non-clinical sites) is determined on the basis of current market buying values determined by reference to recent market transactions.

In the absence of market-based evidence, fair value of land and buildings (clinical sites) is determined on the basis of existing use. This normally applies where buildings are specialised or where land use is restricted. Fair value for existing use assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the depreciated replacement cost. Fair value for restricted use land 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).

When buildings are revalued, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Valuation Services) 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.

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 the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

See also note 21 'Property, plant and equipment' for further information on revaluation.

Derecognition

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

Asset revaluation surplus

The asset revaluation reserve is used to record increments and decrements on the revaluation of non-current assets as described in note 21 'Property, plant and equipment'.

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

Note 2 Summary of significant accounting policies (continued)

(f) Property, plant and equipment (continued)

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

In order to apply this policy, the following methods are utilised :

- * Land - not depreciated
- * Buildings - diminishing value
- * Plant and equipment - straight line

The depreciation method for plant and equipment was changed to straight line on 1 July 2014. Up to 30 June 2014, plant and equipment were depreciated using the diminishing value with a straight line switch method under which the cost amounts of the assets are allocated on a diminishing value basis over the first half of their useful lives and a straight line basis for the second half of their useful lives.

The assets' useful lives are reviewed annually. Expected useful lives for each class of depreciable asset are:

| | |
|---------------------------|----------------|
| Buildings | 50 years |
| Computer equipment | 4 years |
| Furniture and fittings | 10 to 20 years |
| Medical equipment | 10 years |
| Other plant and equipment | 5 to 10 years |

(g) Impairment of assets

Property, plant and equipment are tested for any indication of impairment at the end of each reporting period. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income. As the Authority is a not-for-profit entity, unless a specialised asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

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

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

Refer to note 23 'Impairment of assets' for the outcome of impairment reviews and testing.

(h) Leases

Leases of property, plant and equipment, where the Authority has substantially all of the risks and rewards of ownership, are classified as finance leases. The Authority does not have any finance leases.

Leases in which the lessor retains significantly all of the risks and rewards of ownership are classified as operating leases. Operating lease payments are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased items.

(i) Financial instruments

In addition to cash, the Authority has two categories of financial instrument:

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

These have been disaggregated into the following classes:

Financial assets

- * Cash and cash equivalents
- * Restricted cash and cash equivalents
- * Receivables
- * Amounts receivable for services

Financial liabilities

- * Payables

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

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

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

Note 2 Summary of significant accounting policies (continued)

(j) Cash and cash equivalents

For the purpose of the Statement of Cash Flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

(k) Accrued salaries

Accrued salaries (see note 24 'Payables') represent the amount due to employees but unpaid at the end of the financial year, as the pay date for the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Authority considers the carrying amount of accrued salaries to be equivalent to its fair value.

(l) Amounts receivable for services (holding account)

The Authority receives state appropriation funding from the State Government partly in cash and partly as an asset (holding account receivable). The holding account receivable balance is accessible on the emergence of the cash funding requirement to cover leave entitlements and asset replacement.

See also note 14 'Service appropriations' and note 18 'Amounts receivable for services'.

(m) Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a weighted average cost basis.

Inventories not held for resale are valued at cost unless they are no longer required in which case they are valued at net realisable value. (See Note 19 'Inventories')

(n) Receivables

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

See also note 2(i) 'Financial Instruments' and note 17 'Receivables'.

Change to accounting procedure for Goods and Services Tax

Rights to collect amounts receivable from the Australian Taxation Office (ATO) and responsibilities to make payments for GST have been assigned to the 'Department of Health'. This accounting procedure was a result of application of the grouping provisions of "A New Tax System (Goods and Services Tax) Act 1999" whereby the Department of Health became the Nominated Group Representative (NGR) for the GST Group as from 1 July 2012. The 'Minister for Health in his Capacity as the Deemed Board of the Metropolitan Public Hospitals' (Metropolitan Health Services) was the NGR in the previous six financial years. The Health entities in the GST group include the Department of Health, Mental Health Commission, Metropolitan Health Service, Peel Health Service, WA Country Health Service, WA Alcohol and Drug Authority, QE II Medical Centre Trust, and Health and Disability Services Complaints Office.

GST for accounts payables are recognised upon the receipt of tax invoices for purchases of goods and services. Accordingly, accrued expense amounts are generally exclusive of GST.

(o) Payables

Payables are recognised when the Authority becomes obliged to make future payments as a result of a purchase of assets or services at fair value, as they are generally settled within 30 days.

Refer to note 2(i) 'Financial instruments and note 24 'Payables'.

(p) Provisions

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

See also note 25 'Provisions'.

Provisions - employee benefits

All annual leave and long service leave provisions are in respect of employees' services up to the end of the reporting period.

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

Note 2 Summary of significant accounting policies (continued)

(p) Provisions (continued)

Annual Leave

Annual leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore considered to be 'other long-term employee benefits'. The annual leave liability is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

The provision for annual leave is classified as a current liability as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Long service leave

Long service leave is not expected to be settled wholly within 12 months after the end of the reporting period. The Long service leave liability is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Unconditional long service leave provisions are classified as current liabilities as the Authority 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 Authority has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

Sick Leave

Liabilities for sick leave are recognised when it is probable that sick leave paid in the future will be greater than the entitlement that will accrue in the future.

Past history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised in the Statement of Comprehensive Income for this leave as it is taken.

Superannuation

The Government Employees Superannuation Board (GESB) and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligible criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

Eligible employees contribute to the Pension Scheme, a defined benefit pension scheme closed to new members since 1987, or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme closed to new members since 1995.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension Scheme or the GSS became non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). From 30 March 2012, existing members of the WSS or GESBS and new employees have been able to choose their preferred superannuation fund provider. The Authority makes contributions to GESB or other fund providers on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. Contributions to these accumulation schemes extinguish the Authority's liability for superannuation charges in respect of employees who are not members of the Pension Scheme or GSS.

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

The Authority 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 funded by concurrent contributions made by the Authority to the GESB.

The GESB makes all benefit payments in respect of the Pension Scheme and GSS transfer benefits, and recoups from the Treasurer the employer's share.

Refer to note 2(q) Superannuation expense

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

Note 2 Summary of significant accounting policies (continued)

(p) Provisions (continued)

Employment on-costs

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of the Authority's 'Employee benefits expense'. Any related liability is included in 'Employment on-costs provision'.

Refer to note 11(b) 'Other expenses' and note 25 'Provisions'.

(q) Superannuation expense

Superannuation expense in the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), WSS, GESBS and other superannuation funds. The employer contribution paid to the GESB in respect of the GSS is paid back into the Consolidated Account by the GESB.

(r) Comparative figures

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

Note 3 Judgements made by management in applying accounting policies

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

The judgements that have been made in the process of applying accounting policies that have the most significant effect on the amounts recognised in the financial statements include:

Buildings

A number of buildings that are located on the land of local government agencies have been recognised in the financial statements. The Authority believes that, based on past experience, its occupancy in these buildings will continue to the end of their useful lives.

Note 4 Key sources of estimation uncertainty

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:

Buildings

In order to estimate fair value on the basis of existing use, the depreciated replacement costs are determined on the assumption that the buildings will be used for the same functions in the future. A major change in utilisation of the buildings may result in material adjustment to the carrying amounts.

Employee benefits provision

In estimating the non-current long service leave liabilities, employees are assumed to leave the Authority each year on account of resignation or retirement at 7.2%. This assumption was based on an analysis of the turnover rates exhibited by employees over a five year period. Employees with leave benefits to which they are fully entitled are assumed to take all available leave uniformly over the following five years or to age 65 if earlier.

Other estimations and assumptions used in calculating the Authority's long service leave provision include expected future salary rates, discount rates, employee retention rates and expected future payments. Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

Note 5 Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

The Authority has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2014 that impacted on the Authority.

| | | |
|-------------|---|--|
| Int 21 | <i>Levies</i> | This interpretation clarifies the circumstances under which a liability to pay a government levy imposed should be recognised. There is no financial impact for the Authority at reporting date. |
| AASB 10 | <i>Consolidated Financial Statements</i> | <p>This Standard, issued in August 2011, supercedes AASB 127 <i>Consolidated and Separate Financial Statements</i> and Int 112 <i>Consolidation – Special Purpose Entities</i>, introducing a number of changes to accounting treatments.</p> <p>The adoption of the new Standard has no financial impact for the Authority as it does not impact accounting for related bodies and the Authority has no interests in other entities.</p> |
| AASB 11 | <i>Joint Arrangements</i> | <p>This Standard, issued in August 2011, supercedes AASB 131 <i>Interest in Joint Ventures</i>, introduces new principles for determining the type of joint arrangement that exists, which are more aligned to the actual rights and obligations of the parties to the arrangement.</p> <p>There is no financial impact for the Authority as the new standard continues to require the recognition of the Authority's share of assets and share of liabilities for the unincorporated joint operation.</p> |
| AASB 12 | <i>Disclosure of Interests in Other Entities</i> | <p>This Standard, issued in August 2011, supercedes disclosure requirements in AASB 127 <i>Consolidated and Separate Financial Statements</i>, AASB 128 <i>Investments in Associates</i> and AASB 131 <i>Interests in Joint Ventures</i>. There is no financial impact.</p> |
| AASB 127 | <i>Separate Financial Statements</i> | <p>This Standard, issued in August 2011, supercedes AASB 127 <i>Consolidated and Separate Financial Statements</i> removing the consolidation requirements of the earlier standard whilst retaining accounting and disclosure requirements for the preparation of separate financial statements. There is no financial impact.</p> |
| AASB 128 | <i>Investments in Associates and Joint Ventures</i> | <p>This Standard supercedes AASB 128 <i>Investments in Associates</i>, introducing a number of clarifications for the accounting treatments of changed ownership interest.</p> <p>The adoption of the new Standard has no financial impact for the Authority as it does not hold investments in associates and joint ventures.</p> |
| AASB 1031 | <i>Materiality</i> | <p>This Standard supercedes AASB 1031 (February 2010), removing Australian guidance on materiality not available in IFRSs and refers to guidance on materiality in other Australian pronouncements. There is no financial impact.</p> |
| AASB 1055 | <i>Budgetary Reporting</i> | <p>This Standard requires specific budgetary disclosures in the general purpose financial statements of not-for-profit entities within the General Government Sector. The Authority will be required to disclose additional budgetary information and explanations of major variances between actual and budgeted amounts, though there is no financial impact. Note, Treasurer's exemption granted from paragraph 1(iii) of T1945 but to adopt earlier disclosure requirements.</p> |
| AASB 2011-7 | <i>Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Int 5, 9, 16 & 17]</i> | <p>This Standard gives effect to consequential changes arising from the issue of AASB 10, AASB 11, AASB 127 <i>Separate Financial Statements</i> and AASB 128 <i>Investments in Associates and Joint Ventures</i>. There is no financial impact for the Authority.</p> |
| AASB 2012-3 | <i>Amendments to Australian Accounting Standards - Offsetting Financial Assets and Financial Liabilities [AASB 132]</i> | <p>This Standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria, including clarifying the meaning of "currently has a legally enforceable right of set-off" and that some gross settlement systems may be considered equivalent to net settlement. There is no financial impact.</p> |

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

Note 5 Disclosure of changes in accounting policy and estimates (continued)

Initial application of an Australian Accounting Standard (continued)

| | |
|-------------|--|
| AASB 2013-3 | <p><i>Amendments to AASB 136 - Recoverable Amount Disclosures for Non-Financial Assets.</i></p> <p>This Standard introduces editorial and disclosure changes. There is no financial impact.</p> |
| AASB 2013-4 | <p><i>Amendments to Australian Accounting Standards - Novation of Derivatives and Continuation of Hedge Accounting [AASB 139]</i></p> <p>This Standard permits the continuation of hedge accounting in circumstances where a derivative, which has been designated as a hedging instrument, is novated from one counterparty to a central counterparty as a consequence of laws or regulations. The Authority does not routinely enter into derivatives or hedges, therefore there is no financial impact.</p> |
| AASB 2013-8 | <p><i>Amendments to Australian Accounting Standards - Australian Implementation Guidance for Not-for-Profit Entities - Control and Structured Entities [AASB 10, 12, & 1049]</i></p> <p>The amendments, issued in October 2013, provide significant guidance in determining whether a not-for-profit entity controls another entity when financial returns are not a key attribute of the investor's relationship. The Standard has no financial impact in its own right, rather the impact results from the adoption of the amended AASB 10.</p> |
| AASB 2013-9 | <p><i>Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments.</i></p> <p>Part B of this omnibus Standard makes amendments to other Standards arising from the deletion of references to AASB 1031 in other Standards for periods beginning on or after 1 January 2014 (Part B). It has no financial impact.</p> |
| AASB 2014-1 | <p><i>Amendments to Australian Accounting Standards</i></p> <p>Part A of this Standard consists primarily of clarifications to Accounting Standards and have no financial impact for the Authority.</p> <p>Part B of this Standard has no financial impact as the Authority contributes to schemes that are either defined contribution plans, or deemed to be defined contribution plans.</p> <p>Part C of this Standard has no financial impact as the Standard removes references to AASB 1031 Materiality from a number of Accounting Standards.</p> |

Future impact of Australian Accounting Standards not yet operative

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

| Title | Operative for reporting periods beginning on/after |
|---|--|
| <p>AASB 9 <i>Financial Instruments</i></p> <p>This Standard supercedes AASB 139 '<i>Financial Instruments: Recognition and Measurement</i>', introducing a number of changes to accounting treatments.</p> <p>The mandatory application date of this Standard is currently 1 January 2018 after being amended by AASB 2012-6, AASB 2013-9, and, AASB2014-1 <i>Amendments to Australian Accounting Standards</i>. The Authority has not yet determined the application or the potential impact of the Standard.</p> | 1 Jan 2018 |
| <p>AASB 15 <i>Revenue from Contracts with Customers</i></p> <p>This Standard establishes the principles that the Authority shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The Authority has not yet determined the application or the potential impact of the Standard.</p> | 1 Jan 2017 |

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

Note 5 Disclosure of changes in accounting policy and estimates (continued)

Future impact of Australian Accounting Standards not yet operative (continued)

| Title | Operative for reporting periods beginning on/after |
|---|--|
| <p>AASB 2010-7 <i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Int 2, 5, 10, 12, 19 & 127]</i></p> <p>This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010.</p> <p>The mandatory application date of this Standard has been amended by AASB 2012-6 and AASB 2014-1 to 1 January 2018. The Authority has not yet determined the application or the potential impact of the Standard.</p> | 1 Jan 2018 |
| <p>AASB 2013-9 <i>Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments.</i></p> <p>Part C of this omnibus Standard defers the application of AASB 9 to 1 January 2017 (Part C). The application date of AASB 9 was subsequently deferred to 1 January 2018 by AASB 2014-1. The Authority has not yet determined the application or the potential impact of AASB 9.</p> | 1 Jan 2015 |
| <p>AASB 2014-1 <i>Amendments to Australian Accounting Standards</i></p> <p>Part E of this Standard makes amendments to AASB 9 and consequential amendments to other Standards. It has not yet been assessed by the Authority to determine the application or potential impact of the Standard.</p> | 1 Jan 2018 |
| <p>AASB 2014-3 <i>Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & 11]</i></p> <p>The Authority establishes Joint Operations in pursuit of its objectives and does not routinely acquire interests in Joint Operations. Therefore, there is no financial impact on application of the Standard.</p> | 1 Jan 2016 |
| <p>AASB 2014-4 <i>Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]</i></p> <p>The adoption of this Standard has no financial impact for the Authority as depreciation and amortisation is not determined by reference to revenue generation, but by reference to consumption of future economic benefits.</p> | 1 Jan 2016 |
| <p>AASB 2014-5 <i>Amendments to Australian Accounting Standards arising from AASB 15</i></p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including interpretations) arising from the issuance of AASB 15. The Authority has not yet determined the application or the potential impact of the Standard.</p> | 1 Jan 2017 |
| <p>AASB 2014-7 <i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</i></p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including interpretations) arising from the issuance of AASB 9 (December 2014). The Authority has not yet determined the application or the potential impact of the Standard.</p> | 1 Jan 2018 |
| <p>AASB 2014-8 <i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) - Application of AASB 9 (December 2009) and AASB 9 (December 2010) [AASB 9 (2009 & 2010)]</i></p> <p>This Standard makes amendments to AASB 9 Financial Instruments (December 2009) and AASB 9 Financial Instruments (December 2010), arising from the issuance of AASB 9 Financial Instruments in December 2014. The Authority has not yet determined the application or the potential impact of the Standard.</p> | 1 Jan 2015 |
| <p>AASB 2014-9 <i>Amendments to Australian Accounting Standards - Equity Method in Separate Financial Statements (AASB 1, 127 & 128)</i></p> <p>This Standard amends AASB 127, and consequentially amends AASB1 and AASB 128, to allow entities to use the equity method of accounting for investments in subsidiaries, joint ventures and associates in their separate financial statements. The Authority has not yet determined the application or the potential impact of the Standard.</p> | 1 Jan 2016 |

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

Note 5 Disclosure of changes in accounting policy and estimates (continued)

Future impact of Australian Accounting Standards not yet operative (continued)

| Title | Operative for reporting periods beginning on/after |
|---|--|
| <p>AASB 2014-10 <i>Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (AASB 10 & 128)</i></p> <p>This Standard amends AASB 10 and AASB 128 to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture. The Authority has not yet determined the application or the potential impact of the Standard.</p> | 1 Jan 2016 |
| <p>AASB 2015-1 <i>Amendments to Australian Accounting Standards - Annual Improvements to Australian Accounting Standards 2012-2014 Cycle (AASB 1, 2, 3, 5, 7, 11, 110, 119, 121, 133, 134, 137 & 140)</i></p> <p>These amendments arise from the issuance of International Financial Reporting Standard Annual Improvements to IFRSs 2012-2014 Cycle in September 2014, and editorial corrections. The Authority has not yet determined the application or the potential impact of the Standard.</p> | 1 Jan 2016 |
| <p>AASB 2015-2 <i>Amendments to Australian Accounting Standards - Disclosure Initiative: Amendments to AASB 101 (AASB 7, 101, 134 & 1049)</i></p> <p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements. There is no financial impact.</p> | 1 Jan 2016 |
| <p>AASB 2015-3 <i>Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality</i></p> <p>This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing that Standard to effectively be withdrawn. There is no financial impact.</p> | 1 Jul 2015 |
| <p>AASB 2015-6 <i>Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities (AASB 10, 124 & 1049)</i></p> <p>The amendments extend the scope of AASB 124 to include application by not-for-profit public sector entities. Implementation guidance is included to assist application of the Standard by not-for-profit public sector entities. The Authority has not yet determined the application of the Standard, though there is no financial impact.</p> | 1 Jul 2016 |

Note 6 Services of the Authority

The Drug and Alcohol Office is responsible for drug and alcohol strategies and services in Western Australia. The agency provides and contracts a state-wide network of treatment services, a range of prevention programs, professional education and training and research activities. It coordinates whole-of-government policies and strategies in conjunction with State and Commonwealth agencies.

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

| Note 7 Employee benefits expense | 2015 | 2014 |
|---|-------------------|-------------------|
| | \$ | \$ |
| Salaries and wages (a) | 22,993,646 | 21,807,553 |
| Superannuation - defined contribution plans (b) | 2,129,638 | 2,036,370 |
| | <u>25,123,284</u> | <u>23,843,923</u> |

(a) Includes the value of the fringe benefits to employees plus the fringe benefits tax component and the superannuation contribution component of leave entitlements.

(b) Defined contribution plans include West State, Gold State and GESB Super and other eligible funds.

Employment on-costs expense is included at note 11(b) 'Other expenses'. Employment on-costs liability is included at note 25 'Provisions'.

| Note 8 Patient support costs | | |
|-------------------------------------|-------------------|-------------------|
| Medical supplies and services | 184,303 | 149,314 |
| Domestic charges | 42,160 | 29,705 |
| Fuel, light and power | 176,355 | 201,995 |
| Food supplies | 131,013 | 121,129 |
| Patient transport costs | 1,348 | 6,774 |
| Purchase of external services | 60,298,354 | 58,083,548 |
| | <u>60,833,533</u> | <u>58,592,465</u> |

| Note 9 Depreciation expense | | |
|------------------------------------|----------------|----------------|
| <u>Depreciation</u> | | |
| Buildings | 330,498 | 302,109 |
| Computer equipment | 7,889 | 5,189 |
| Furniture and fittings | 44 | 526 |
| Medical equipment | 511 | - |
| Other plant and equipment | 12,013 | 16,808 |
| | <u>350,955</u> | <u>324,632</u> |

| Note 10 Repairs, maintenance and consumable equipment | | |
|--|----------------|----------------|
| Repairs and maintenance | 289,872 | 276,493 |
| Consumable equipment | 209,695 | 209,783 |
| | <u>499,567</u> | <u>486,276</u> |

| Note 11 (a) Other supplies and services | | |
|--|----------------|----------------|
| Sanitisation and waste removal services | 12,452 | 11,631 |
| Administration and management services | 484,800 | 591,539 |
| Interpreter services | 4,412 | 1,926 |
| Security services | 6,988 | 8,445 |
| Other | 4,499 | 3,029 |
| | <u>513,151</u> | <u>616,570</u> |

| Note 11 (b) Other expenses | | |
|---|------------------|------------------|
| Communications | 293,563 | 222,123 |
| Computer services | 41,965 | 28,642 |
| Employment on-costs (a) | 700,113 | 602,215 |
| Insurance | 73,710 | 73,892 |
| Legal expenses | 4,355 | 1,500 |
| Motor vehicle expenses | 18,028 | 6,232 |
| Operating lease expenses | 44,259 | 123,735 |
| Printing and stationery | 212,359 | 187,078 |
| Rental of property | 14,436 | 9,935 |
| Purchase of campaign and other services | 393,979 | 412,857 |
| Loss on disposal of non-current asset | 99 | 8,087 |
| Other | 245,850 | 447,161 |
| | <u>2,042,716</u> | <u>2,123,457</u> |

(a) Includes workers' compensation insurance. The on-costs liability associated with the recognition of annual and long service leave liability is included at note 25 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

| | 2015 | 2014 |
|---|-------------------|-------------------|
| | \$ | \$ |
| Note 12 Grants and contributions | | |
| (a) Commonwealth grants and contributions | | |
| Department of the Prime Minister and Cabinet | 194,968 | - |
| Department of Health and Ageing | - | 190,493 |
| Department of Education, Employment and Workforce Relations | - | 28,000 |
| Department of Families, Housing, Community Services & Indigenous Affairs | - | 1,570,000 |
| | <u>194,968</u> | <u>1,788,493</u> |
| (b) Other grants and contributions | | |
| WA Health Promotion Foundation | 385,000 | 585,000 |
| Mental Health Commission | 116,141 | 112,215 |
| Myer Family Company | 10,000 | - |
| Royal Australian & New Zealand College of Psychiatrists | 100,000 | 50,000 |
| Department of Health | 543,513 | 545,324 |
| WA Country Health Service | 1,743,244 | 1,654,228 |
| Department of Industry | - | 1,000 |
| | <u>2,897,898</u> | <u>2,947,767</u> |
| Note 13 Other revenues | | |
| Services to external organisations | 90,227 | 86,560 |
| Interest Revenue | 163,401 | 222,986 |
| Other | 56,425 | 57,935 |
| | <u>310,053</u> | <u>367,481</u> |
| Note 14 Service appropriation | | |
| Appropriation revenue received during the period: | | |
| Service appropriation | <u>77,491,014</u> | <u>75,791,000</u> |
| Service appropriation fund the net cost of services delivered. Appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the budgeted depreciation expense for the year and any agreed increase in leave liability during the year. | | |
| Note 15 Royalties for Regions Fund | | |
| Regional Community Services Account | <u>5,712,321</u> | <u>5,005,391</u> |
| | <u>5,712,321</u> | <u>5,005,391</u> |
| This 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. Inclusive of \$2.8k for Regional Workers Incentives Allowances. | | |
| Note 16 Restricted cash and cash equivalents | | |
| Current | | |
| Special Purpose Account (a) | 4,570,677 | 6,465,445 |
| Royalties for Regions Fund (b) | 58,919 | 1,422,798 |
| Accrued Salaries Suspense Account (c) | 859,017 | - |
| | <u>5,488,613</u> | <u>7,888,243</u> |
| Non-Current | | |
| Accrued Salaries Suspense Account | - | 773,115 |
| | <u>-</u> | <u>773,115</u> |
| (a) Funds are held for specific purposes for programs relating to drug diversion and other programs relating to the development, implementation and administration of initiatives and activities to reduce drug abuse. | | |
| (b) Unspent funds are committed to projects and programs in WA regional areas. | | |
| (c) Funds held for the purpose of meeting the 27th pay in 2015/2016 financial year. | | |
| Note 17 Receivables | | |
| Current | | |
| Receivables | 27,096 | 97,530 |
| Accrued revenue | 33,338 | 60,735 |
| | <u>60,434</u> | <u>158,265</u> |
| The Authority does not hold any collateral as security or other credit enhancements relating to receivables. | | |
| See also note 2(n) 'Receivables' and note 38 'Financial instruments'. | | |

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

| | 2015 \$ | 2014 \$ |
|---|-------------------|-------------------|
| Note 18 Amounts receivable for services | | |
| Non-current | 4,905,123 | 4,626,123 |
| Represents 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. See note 2(l) 'Amounts receivable for services'. | | |
| Note 19 Inventories | | |
| Current | | |
| Pharmaceutical stores - at cost | 23,632 | 15,072 |
| See note 2(m) 'Inventories'. | | |
| Note 20 Other current assets | | |
| Prepayments | 35,074 | 32,560 |
| Note 21 Property, plant and equipment | | |
| Land | | |
| At fair value (a) | 9,107,100 | 8,934,500 |
| | 9,107,100 | 8,934,500 |
| Buildings | | |
| At fair value (a) | 14,292,000 | 9,807,300 |
| | 14,292,000 | 9,807,300 |
| Computer equipment | | |
| At cost | 77,733 | 79,528 |
| Accumulated depreciation | (18,827) | (65,683) |
| | 58,906 | 13,845 |
| Furniture and fittings | | |
| At cost | 20,863 | 20,863 |
| Accumulated depreciation | (20,863) | (20,818) |
| | - | 45 |
| Medical equipment | | |
| At cost | 26,080 | 10,750 |
| Accumulated depreciation | (11,261) | (10,750) |
| | 14,819 | - |
| Other plant and equipment | | |
| At cost | 246,833 | 316,120 |
| Accumulated depreciation | (188,174) | (277,027) |
| | 58,659 | 39,093 |
| Works in progress | | |
| Buildings under construction (at cost) | 11,527 | 4,236,066 |
| Total of property, plant and equipment | <u>23,543,011</u> | <u>23,030,849</u> |

(a) Land and buildings were revalued as at 1 July 2014 by the Western Australian Land Information Authority (Valuation Services). The valuations were performed during the year ended 30 June 2015 and recognised at 30 June 2015. In undertaking the revaluation, fair value was determined by reference to the market values for land \$1,450,000 (at market value) and \$7,657,100 (at current use value), likewise, building \$1,555,000 (at market value).

For the remaining balance \$12,737,000, fair value of buildings was determined on the basis of depreciated 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). See also note 2(f) 'Property, plant and equipment'.

Information on fair value measurements is provided in note 22.

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

| Note 21 Property, plant and equipment (continued) | 2015 \$ | 2014 \$ |
|--|-------------------|-------------------|
| Reconciliations | | |
| Reconciliations of the carrying amounts of property, plant and equipment at the beginning and end of the reporting period are set out below. | | |
| Land | | |
| Carrying amount at start of period | 8,934,500 | 8,847,200 |
| Revaluation increments | 172,600 | 87,300 |
| Carrying amount at end of period | <u>9,107,100</u> | <u>8,934,500</u> |
| Buildings | | |
| Carrying amount at start of period | 9,807,300 | 10,077,000 |
| Additions | - | 65,832 |
| Transfers from Work in Progress | 4,749,482 | - |
| Revaluation increments / (decrements) | 65,716 | (33,423) |
| Depreciation | (330,498) | (302,109) |
| Carrying amount at end of period | <u>14,292,000</u> | <u>9,807,300</u> |
| Computer equipment | | |
| Carrying amount at start of period | 13,845 | 6,860 |
| Additions | 52,950 | 12,174 |
| Depreciation | (7,889) | (5,189) |
| Carrying amount at end of period | <u>58,906</u> | <u>13,845</u> |
| Furniture and fittings | | |
| Carrying amount at start of period | 45 | 571 |
| Depreciation | (45) | (526) |
| Carrying amount at end of period | <u>-</u> | <u>45</u> |
| Medical equipment | | |
| Carrying amount at start of period | - | - |
| Additions | 15,330 | - |
| Depreciation | (511) | - |
| Carrying amount at end of period | <u>14,819</u> | <u>-</u> |
| Other plant and equipment | | |
| Carrying amount at start of period | 39,093 | 49,468 |
| Additions | 31,677 | 14,520 |
| Disposals | (98) | (8,087) |
| Depreciation | (12,013) | (16,808) |
| Carrying amount at end of period | <u>58,659</u> | <u>39,093</u> |
| Works in progress | | |
| Carrying amount at start of period | 4,236,066 | 1,935,714 |
| Additions | 524,943 | 2,300,352 |
| Capitalised to asset classes | (4,749,482) | - |
| Carrying amount at end of period | <u>11,527</u> | <u>4,236,066</u> |
| Total property, plant and equipment | | |
| Carrying amount at start of period | 23,030,849 | 20,916,813 |
| Additions | 624,900 | 2,392,878 |
| Transfers from Work in Progress | 4,749,482 | - |
| Capitalised to asset classes | (4,749,482) | - |
| Disposals | (98) | (8,087) |
| Revaluation increments / (decrements) | 238,316 | 53,877 |
| Depreciation | (350,955) | (324,632) |
| Carrying amount at end of period | <u>23,543,011</u> | <u>23,030,849</u> |

Note 22 Fair value measurements

| Assets measured at fair value: | Level 1 | Level 2 | Level 3 | Fair Value At end of period |
|--------------------------------|----------|------------------|-------------------|--------------------------------|
| 2015 | | | | |
| Land (Note 21) | - | 1,450,000 | 7,657,100 | 9,107,100 |
| Buildings (Note 21) | - | 1,555,000 | 12,737,000 | 14,292,000 |
| | <u>-</u> | <u>3,005,000</u> | <u>20,394,100</u> | <u>23,399,100</u> |
| 2014 | | | | |
| Land (Note 21) | - | 1,257,000 | 7,677,500 | 8,934,500 |
| Buildings (Note 21) | - | 1,823,000 | 7,984,300 | 9,807,300 |
| | <u>-</u> | <u>3,080,000</u> | <u>15,661,800</u> | <u>18,741,800</u> |

There were no transfers between Levels 1, 2, or 3 during the current and previous periods.

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

Note 22 Fair value measurements (continued)

Valuation techniques to derive Level 2 fair values

Level 2 fair values of Non-current assets held for sale, 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.

Fair value measurements using significant unobservable inputs (Level 3)

| | Land | Buildings |
|--|------------------|-------------------|
| 2015 | | |
| Fair value at start of period | 7,677,500 | 7,984,300 |
| Additions | - | 4,749,482 |
| Revaluation increments/(decrements) recognised in Profit or Loss | - | - |
| Revaluation increments/(decrements) recognised in Other Comprehensive Income | (20,400) | 279,026 |
| Transfers (from/(to) Level 2) | - | - |
| Disposals | - | - |
| Depreciation Expense | - | (275,808) |
| Fair value at end of period | 7,657,100 | 12,737,000 |
| 2014 | | |
| Fair value at start of period | 7,398,200 | 8,156,000 |
| Additions | - | 65,832 |
| Revaluation increments/(decrements) recognised in Profit or Loss | - | - |
| Revaluation increments/(decrements) recognised in Other Comprehensive Income | 279,300 | 6,947 |
| Transfers (from/(to) Level 2) | - | - |
| Disposals | - | - |
| Depreciation Expense | - | (244,479) |
| Fair value at end of period | 7,677,500 | 7,984,300 |

Valuation processes

There were no changes in valuation techniques during the period.

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 and buildings to be categorised within Level 3 where the valuations will utilise significant Level 3 inputs on a recurring basis.

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 depreciated replacement cost. Depreciated replacement cost is the current replacement cost of an asset less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired economic benefit, or obsolescence, and optimisation (where applicable) of the asset. 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.

Fair value for restricted use land is based on market value, by either using market evidence of sales of comparable land that is unrestricted (low restricted use land) less restoration costs, or, comparison with market evidence for land with low level utility (high restricted use land).

Significant Level 3 inputs used by the Authority are derived and evaluated as follows:

Consumed economic benefit/obsolescence of asset

These are estimated by the Western Australian Land Information Authority (Valuation Services).

Selection of land with restricted utility

Fair value for high restricted use land is determined by comparison with market evidence for land with low level utility. Relevant comparators of land with low level utility are selected by the Western Australian Land Information Authority (Valuation Services).

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

Note 22 Fair value measurements (continued)

Information about significant unobservable inputs (Level 3) in fair value measurements

2015

| Description and fair value as at 30 June 2015 | Valuation technique (s) | Unobservable inputs | Range of unobservable inputs (weighted average) | Relationship of unobservable inputs to fair value |
|---|------------------------------|--|---|--|
| Land \$7,657,100 | Market approach | Selection of land with similar approximate utility | \$18 - \$973 per m2 (\$847 per m2) | Higher Value of similar land increases estimated fair value. |
| Buildings \$12,737,000 | Depreciated Replacement Cost | Consumed economic benefit/ obsolescence of asset | 0% - 2.25% per year (1.28% per year) | Greater consumption of economic benefit or increased obsolescence lowers fair value. |

2014

| Description and fair value as at 30 June 2014 | Valuation technique (s) | Unobservable inputs | Range of unobservable inputs (weighted average) | Relationship of unobservable inputs to fair value |
|---|------------------------------|--|---|--|
| Land \$7,677,500 | Market approach | Selection of land with similar approximate utility | \$32 - \$969 per m2 (\$820 per m2) | Higher Value of similar land increases estimated fair value. |
| Buildings \$7,984,300 | Depreciated Replacement Cost | Consumed economic benefit/ obsolescence of asset | -0.31% - 2% per year (1.21% per year) | Greater consumption of economic benefit or increased obsolescence lowers fair value. |

Reconciliations of the opening and closing balances are provided in Note 21.

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 and the Authority's enabling legislation.

Note 23 Impairment of Assets

There were no indications of impairment to property, plant and equipment at 30 June 2015.

The Authority 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.

All surplus assets at 30 June 2015 have either been classified as assets held for sale or written off.

| Note 24 Payables | 2015 | 2014 |
|-------------------------|------------------|------------------|
| | \$ | \$ |
| Current | | |
| Trade creditors | - | 120,302 |
| Other creditors | 42,041 | 36,011 |
| Accrued expenses | 253,765 | 258,617 |
| Accrued salaries | 930,408 | 831,473 |
| | <u>1,226,214</u> | <u>1,246,403</u> |

See also note 2(o) 'Payables' and note 38 'Financial instruments'.

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

| | 2015 \$ | 2014 \$ |
|------------------------------------|------------------|------------------|
| Note 25 Provisions | | |
| Current | | |
| <u>Employee benefits provision</u> | | |
| Annual leave (a) | 1,868,571 | 1,726,272 |
| Time off in lieu leave (a) | 104,824 | 118,650 |
| Long service leave (b) | 2,347,115 | 2,209,005 |
| | <u>4,320,510</u> | <u>4,053,927</u> |
| Non-current | | |
| <u>Employee benefits provision</u> | | |
| Long service leave (b) | 1,063,592 | 958,213 |
| Deferred salary scheme (c) | 56,802 | 32,777 |
| | <u>1,120,394</u> | <u>990,990</u> |
| | <u>5,440,904</u> | <u>5,044,917</u> |

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

| | | |
|---|------------------|------------------|
| Within 12 months of the end of the reporting date | 1,379,718 | 1,317,200 |
| More than 12 months after the end of the reporting date | 593,677 | 527,722 |
| | <u>1,973,395</u> | <u>1,844,922</u> |

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

| | | |
|---|------------------|------------------|
| Within 12 months of the end of the reporting period | 462,657 | 448,322 |
| More than 12 months after the end of the reporting period | 2,948,050 | 2,718,896 |
| | <u>3,410,707</u> | <u>3,167,218</u> |

The settlement of annual and long service leave liabilities give rise to the payment of employment on-costs including workers compensation insurance. The provision is the present value of expected future payments. The associated expense, apart from the unwinding of the discount (finance cost), is included at note 11(b) 'Other expenses'.

(c) Deferred salary scheme liabilities have been classified as non-current where there is a conditional right to defer settlement for at least 12 months after reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

| | | |
|---|---------------|---------------|
| More than 12 months after the end of the reporting period | 56,802 | 32,777 |
| | <u>56,802</u> | <u>32,777</u> |

Note 26 Contributed equity

The Western Australian Government holds the equity interest in the Authority on behalf of the community. Equity represents the residual interest in the net assets of the Authority. The asset revaluation reserve represents that portion of equity resulting from the revaluation of non-current assets (note 27).

| | | |
|--|------------------|-------------------|
| Balance at start of period | 10,231,293 | 8,847,579 |
| <u>Other contributions by owners:</u> | | |
| Royalties for Regions Fund – Regional Community Services Account | 87,527 | 1,383,714 |
| Total contributions by owners | <u>87,527</u> | <u>1,383,714</u> |
| <u>Other distributions to owners</u> | | |
| Royalties for Regions Fund – Regional Community Services Account | (340,000) | - |
| Total distributions to owners | <u>(340,000)</u> | <u>-</u> |
| Balance at end of period | <u>9,978,820</u> | <u>10,231,293</u> |

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

| | 2015 \$ | 2014 \$ |
|---|-------------------|-------------------|
| Note 27 Reserves | | |
| Asset revaluation surplus (a) | | |
| Balance at start of period | 16,611,982 | 16,558,105 |
| Net revaluation increments / (decrements) (b) : | | |
| Land | 172,600 | 87,300 |
| Buildings | 65,716 | (33,423) |
| Balance at end of period | <u>16,850,298</u> | <u>16,611,982</u> |

(a) The asset revaluation reserve is used to record increments and decrements on the revaluation of non-current assets.

(b) Any increment is credited directly to the asset revaluation reserve, except to the extent that any increment reverses a revaluation decrement previously recognised as an expense.

Note 28 Accumulated surplus/(deficit)

| | | |
|----------------------------|------------------|------------------|
| Balance at start of period | 6,007,493 | 6,094,684 |
| Result for the period | (2,756,952) | (87,191) |
| Balance at end of period | <u>3,250,541</u> | <u>6,007,493</u> |

Note 29 Notes to the Statement of Cash Flows

Reconciliation of cash

Cash assets at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

| | | |
|--------------------------------------|------------------|-------------------|
| Cash and cash equivalents | 2,690,890 | 2,617,861 |
| Restricted cash and cash equivalents | 5,488,613 | 8,661,358 |
| | <u>8,179,503</u> | <u>11,279,219</u> |

Reconciliation of net cost of services to net cash flows provided by (used in) operating activities

| | | |
|---|---------------------|---------------------|
| Net cost of services | (85,960,287) | (80,883,582) |
| <u>Non-cash items:</u> | | |
| Depreciation expense (note 9) | 350,955 | 324,632 |
| Adjustment for other non-cash items | 99 | 8,087 |
| <u>(Increase)/decrease in assets:</u> | | |
| Other current receivables | 97,831 | (33,459) |
| Inventories | (8,560) | (1,269) |
| Prepayments | (2,514) | (3,038) |
| <u>Increase/(decrease) in liabilities:</u> | | |
| Payables | (20,190) | (499,348) |
| Current provisions | 266,583 | 336,840 |
| Non-current provisions | 129,404 | (27,767) |
| Net cash provided by/(used in) operating activities | <u>(85,146,679)</u> | <u>(80,778,904)</u> |

At the end of the reporting period, the Authority had fully drawn on all financing facilities, details of which are disclosed in the financial statements.

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

| | 2015 | 2014 |
|---|-------------------|-------------------|
| Note 30 Remuneration of members of the Accountable Authority and senior officers | | |
| Remuneration of members of the Accountable Authority | | |
| The number of members of the Accountable Authority, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year fall within the following bands are: | | |
| \$0 - \$10,000 | 4 | 4 |
| | <u>\$</u> | <u>\$</u> |
| The total remuneration of members of the Accountable Authority is: | 580 | 1,900 |
| The total remuneration includes the superannuation expense incurred by the Authority in respect of members of the Accountable Authority. | | |
| Remuneration of senior officers | | |
| The number of senior officers other than senior officers reported as members of the Accountable Authority, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fall within the following bands are: | | |
| \$ 50,001 - \$ 60,000 | 3 | - |
| \$130,001 - \$140,000 | - | 1 |
| \$170,001 - \$180,000 | 1 | 2 |
| \$180,001 - \$190,000 | 2 | 2 |
| \$190,001 - \$200,000 | 1 | - |
| \$260,001 - \$270,000 | - | 1 |
| \$280,001 - \$290,000 | 1 | - |
| \$470,001 - \$480,000 | 1 | - |
| \$480,001 - \$490,000 | - | 1 |
| Total: | <u>9</u> | <u>7</u> |
| | <u>\$</u> | <u>\$</u> |
| Cash remuneration received | 1,666,862 | 1,551,452 |
| Annual leave and long service leave accruals | (45,475) | 10,297 |
| Other benefits | 46,236 | 43,546 |
| The total remuneration of senior officers is: | <u>1,667,623</u> | <u>1,605,295</u> |
| The total remuneration includes the superannuation expense incurred by the Authority in respect of senior officers other than senior officers reported as members of the Accountable Authority. | | |
| Note 31 Remuneration of auditor | | |
| Remuneration payable to the Auditor General in respect to the audit for the current financial year is as follows: | | |
| Auditing the accounts, financial statements and key performance indicators | 54,100 | 53,000 |
| Note 32 Commitments | | |
| Capital expenditure commitments | | |
| Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows: | | |
| Within 1 year | - | 504,472 |
| The capital commitments include amounts for buildings: | - | 504,472 |
| The capital expenditure commitments are inclusive of GST. | | |
| Operating lease commitments: | | |
| Commitments in relation to non-cancellable leases contracted for at the end of the reporting period but not recognised in the financial statements, are payable as follows: | | |
| Within 1 year | 67,546 | 51,672 |
| Later than 1 year, and not later than 5 years | 51,759 | 50,487 |
| | <u>119,305</u> | <u>102,159</u> |
| The operating lease commitments are inclusive of GST. | | |
| Other expenditure commitments: | | |
| Other expenditure commitments contracted for at the reporting period but not recognised as liabilities, are payable as follows: | | |
| Within 1 year | 55,321,706 | 45,260,608 |
| Later than 1 year, and not later than 5 years | 23,280,629 | 26,880,066 |
| | <u>78,602,335</u> | <u>72,140,674</u> |
| The other expenditure commitments are inclusive of GST. | | |

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

Note 33 Contingent liabilities and contingent assets

At the reporting period, the Authority is not aware of any contingent liabilities or contingent assets.

Note 34 Events occurring after the end of the reporting period

The Government has announced the amalgamation of the Drug and Alcohol Office and the Mental Health Commission. Legislation has been passed in Parliament and the amalgamation date is set as 1 July 2015.

Note 35 Related bodies

A related body is a body which receives more than half its funding and resources from the Authority and is subject to operational control by the Authority.

The Authority had no related bodies during the financial year.

Note 36 Affiliated bodies

An affiliated body is a body which receives more than half its funding and resources from the Authority and is not subject to operational control by the Authority.

The Authority had no affiliated bodies during the financial year.

Notes to the Financial Statements

For the year ended 30 June 2015

Note 37 Explanatory Statement

This statement provides details of any significant variations between estimates and actual results for 2015 and between the actual results for 2014 and 2015. Significant variations are considered to be those greater than 10% or \$10million.

Significant variances between estimated and actual results for 2015

| | Note | 2015 Actual \$ | 2015 Estimates \$ | Variance \$ |
|-----------------------------|------|----------------------|-------------------------|------------------|
| Operating expenses | | | | |
| Employee benefits expense | | 25,123,284 | 24,015,074 | 1,108,210 |
| Other goods and services | | 64,239,922 | 65,589,706 | (1,349,784) |
| Total expenses | | 89,363,206 | 89,604,780 | (241,574) |
| Less: Revenues | | (3,402,919) | (3,301,462) | (101,457) |
| Net cost of services | | 85,960,287 | 86,303,318 | (343,031) |

Significant variances between actual results for 2014 and 2015

| | Note | 2015 Actual \$ | 2014 Actual \$ | Variance \$ |
|---|------|----------------------|----------------------|----------------|
| Expenses | | | | |
| Employee benefits expense | | 25,123,284 | 23,843,923 | 1,279,361 |
| Patient support costs | | 60,833,533 | 58,592,465 | 2,241,068 |
| Depreciation expense | | 350,955 | 324,632 | 26,323 |
| Repairs, maintenance and consumable equipment | | 499,567 | 486,276 | 13,291 |
| Other supplies and services | (a) | 513,151 | 616,570 | (103,419) |
| Other expenses | | 2,042,716 | 2,123,457 | (80,741) |
| Income | | | | |
| Commonwealth grants and contributions | (b) | 194,968 | 1,788,493 | (1,593,525) |
| Other grants and contributions | | 2,897,898 | 2,947,767 | (49,869) |
| Other revenues | (c) | 310,053 | 367,481 | (57,428) |
| Service appropriation | | 77,491,014 | 75,791,000 | 1,700,014 |

(a) Other supplies and services

The decrease is due to one off consultancy payments in 2014 totalling \$111k

(b) Commonwealth grants and contributions

The reduction in income is directly attributed to completion of Commonwealth program in the previous fiscal year. Funds received \$1.57m in 2014 from Dept of Families, Housing, Community Services & Indigenous Affairs for "Breaking the Cycle".

(c) Other revenues

The reduction in other revenue is directly related to a reduction of \$59k in interest revenue over the previous fiscal year.

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

Note 38 Financial instruments

a) Financial risk management objectives and policies

Financial instruments held by the Authority are cash and cash equivalents, restricted cash and cash equivalents, receivables and payables. The Authority has limited exposure to financial risks. The Authority's overall risk management program focuses on managing the risks identified below.

Credit risk

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

The maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any provisions for impairment as shown in the table at note 38(c) 'Financial Instrument disclosures' and note 17 'Receivables'.

Credit risk associated with the Authority's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than government, the Authority trades only with recognised, creditworthy third parties. The Authority 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 Authority's exposure to bad debts is minimal. At the end of the reporting period, there were no significant concentrations of credit risk.

Allowance for impairment of financial assets is calculated based on objective evidence such as observable data indicating client credit ratings. For financial assets that are either past due or impaired, refer to Note 38(c) Financial Instruments Disclosures.

Liquidity risk

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

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

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Authority's income or the value of its holdings of financial instrument. The Authority does not trade in foreign currency and is not materially exposed to other price risks.

b) Categories of financial instruments

In addition to cash, the carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

| | 2015 | 2014 |
|--|-----------|-----------|
| | \$ | \$ |
| Financial Assets | | |
| Cash and cash equivalents | 2,690,890 | 2,617,861 |
| Restricted cash and cash equivalents | 5,488,613 | 8,661,358 |
| Loans and receivables | 4,965,557 | 4,784,388 |
| Financial Liabilities | | |
| Financial liabilities measured at amortised cost | 1,226,214 | 1,246,403 |

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

c) Financial Instrument disclosures

Credit Risk

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

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

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

Aged analysis of financial assets

| | Carrying amount | Not past due and not impaired | Past due but not impaired | | | | | Impaired Financial assets |
|--------------------------------------|-------------------|-------------------------------|---------------------------|------------|--------------------|-----------|-------------------|---------------------------|
| | | | Up to 1 month | 1-3 months | 3 months to 1 year | 1-5 years | More than 5 years | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Financial Assets | | | | | | | | |
| 2015 | | | | | | | | |
| Cash and cash equivalents | 2,690,890 | 2,690,890 | | | | | | |
| Restricted cash and cash equivalents | 5,488,613 | 5,488,613 | | | | | | |
| Receivables | 60,434 | 60,434 | | | | | | |
| Amounts receivable for services | 4,905,123 | 4,905,123 | | | | | | |
| | 13,145,060 | 13,145,060 | - | - | - | - | - | - |
| 2014 | | | | | | | | |
| Cash and cash equivalents | 2,617,861 | 2,617,861 | | | | | | |
| Restricted cash and cash equivalents | 8,661,358 | 8,661,358 | | | | | | |
| Receivables | 158,265 | 158,265 | | | | | | |
| Amounts receivable for services | 4,626,123 | 4,626,123 | | | | | | |
| | 16,063,607 | 16,063,607 | - | - | - | - | - | - |

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

c) **Financial Instrument disclosures (continued)**

Liquidity risk and interest rate exposure

The following table details the Authority'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 exposures and maturity analysis of financial assets and liabilities

| | Interest rate exposure | | | | | Maturity dates | | | | |
|--------------------------------------|---|------------------------|----------------------------|-------------------------------|-----------------------------|-----------------------|----------------------|---------------------------|------------------|--------------------------|
| | <u>Weighted average effective interest rate</u> | <u>Carrying amount</u> | <u>Fixed interest rate</u> | <u>Variable interest rate</u> | <u>Non-interest bearing</u> | <u>Nominal Amount</u> | <u>Up to 1 month</u> | <u>3 months to 1 year</u> | <u>1-5 years</u> | <u>More than 5 years</u> |
| | % | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 2015 | | | | | | | | | | |
| <u>Financial Assets</u> | | | | | | | | | | |
| Cash and cash equivalents | - | 2,690,890 | - | - | 2,690,890 | 2,690,890 | 2,690,890 | - | - | - |
| Restricted cash and cash equivalents | 2.44 | 5,488,613 | - | 5,429,694 | 58,919 | 5,488,613 | 5,488,613 | - | - | - |
| Receivables | - | 60,434 | - | - | 60,434 | 60,434 | 60,434 | - | - | - |
| Amounts receivable for services | - | 4,905,123 | - | - | 4,905,123 | 4,905,123 | - | - | - | 4,905,123 |
| | | 13,145,060 | - | 5,429,694 | 7,715,366 | 13,145,060 | 8,239,937 | - | - | 4,905,123 |
| <u>Financial Liabilities</u> | | | | | | | | | | |
| Payables | - | 1,226,214 | - | - | 1,226,214 | 1,226,214 | 1,226,214 | - | - | - |
| | | 1,226,214 | - | - | 1,226,214 | 1,226,214 | 1,226,214 | - | - | - |

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

c) **Financial Instrument disclosures (continued)**

Liquidity risk and interest rate exposure (continued)

| | Interest rate exposure | | | | | Maturity dates | | | | |
|--------------------------------------|---|------------------------|----------------------------|-------------------------------|-----------------------------|-----------------------|----------------------|---------------------------|------------------|--------------------------|
| | <u>Weighted average effective interest rate</u> | <u>Carrying amount</u> | <u>Fixed interest rate</u> | <u>Variable interest rate</u> | <u>Non-interest bearing</u> | <u>Nominal Amount</u> | <u>Up to 1 month</u> | <u>3 months to 1 year</u> | <u>1-5 years</u> | <u>More than 5 years</u> |
| | % | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 2014 | | | | | | | | | | |
| <u>Financial Assets</u> | | | | | | | | | | |
| Cash and cash equivalents | - | 2,617,861 | - | - | 2,617,861 | 2,617,861 | 2,617,861 | - | - | - |
| Restricted cash and cash equivalents | 2.82 | 8,661,358 | - | 6,465,445 | 2,195,913 | 8,661,358 | 8,661,358 | - | - | - |
| Receivables | - | 158,265 | - | - | 158,265 | 158,265 | 158,265 | - | - | - |
| Amounts receivable for services | - | 4,626,123 | - | - | 4,626,123 | 4,626,123 | - | - | - | 4,626,123 |
| | | <u>16,063,607</u> | <u>-</u> | <u>6,465,445</u> | <u>9,598,162</u> | <u>16,063,607</u> | <u>11,437,484</u> | <u>-</u> | <u>-</u> | <u>- 4,626,123</u> |
| <u>Financial Liabilities</u> | | | | | | | | | | |
| Payables | - | 1,246,403 | - | - | 1,246,403 | 1,246,403 | 1,246,403 | - | - | - |
| | | <u>1,246,403</u> | <u>-</u> | <u>-</u> | <u>1,246,403</u> | <u>1,246,403</u> | <u>1,246,403</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Western Australian Alcohol and Drug Authority

Notes to the Financial Statements

For the year ended 30 June 2015

c) **Financial Instrument disclosures (continued)**

Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of the Authority'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.

| | <u>Carrying Amount</u> \$ | <u>-100 basis points</u> | | <u>+100 basis points</u> | |
|--------------------------------------|----------------------------------|--------------------------|---------------------|--------------------------|---------------------|
| | | <u>Surplus</u> \$ | <u>Equity</u> \$ | <u>Surplus</u> \$ | <u>Equity</u> \$ |
| 2015 | | | | | |
| Financial Assets | | | | | |
| Restricted cash and cash equivalents | 5,429,694 | (54,297) | (54,297) | 54,297 | 54,297 |
| | | | | | |
| | <u>Carrying Amount</u> \$ | <u>-100 basis points</u> | | <u>+100 basis points</u> | |
| | | <u>Surplus</u> \$ | <u>Equity</u> \$ | <u>Surplus</u> \$ | <u>Equity</u> \$ |
| 2014 | | | | | |
| Financial Assets | | | | | |
| Restricted cash and cash equivalents | 6,465,445 | (64,654) | (64,654) | 64,654 | 64,654 |

Note 39 Schedule of income and expenses by service

Western Australian Alcohol and Drug Authority has only one service known as Drug and Alcohol.

Key performance indicators

Certificate of Key Performance Indicators

Western Australian Alcohol and Drug Authority Certification of key performance indicators For the year ended 30 June 2015

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Western Australian Alcohol and Drug Authority's performance, and fairly represent the performance of the Authority for the financial year ending 30 June 2015.

Handwritten signature of Mr Gary Kirby in black ink.

Mr Gary Kirby
Reporting Officer

13 August 2015

Performance management framework

Outcome, services and performance information

| Government Goal | Desired outcomes | Functions |
|--|---|------------------------------------|
| Outcomes-based Service Delivery: Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians. | Prevent and delay the uptake, incidence of use and harm associated with alcohol and drug use. | Prevention and early intervention. |
| | | Treatment and Support. |

Key Effectiveness Indicators

1. Percentage of the population aged 14 years and over reporting recent use of illicit drugs and reporting use of alcohol at risky levels compared to the percentage reported nationally.
2. Correct take out messages from campaigns among target population.
3. Number of open and opened treatment episodes (including inpatient and outpatient in government and non-government agencies) and the percentage not completed as planned (unplanned exits).

Key Efficiency Indicators

Function Group 1

Prevention and Early Intervention:

- Cost per capita of the Western Australian population 14 years and over for initiatives that delay the uptake, and reduce the harm, associated with alcohol and other drugs.
- Cost per person of campaign target group who are aware of, and correctly recall, the main campaign messages.

Function Group 2

Treatment and Support:

- Cost per treatment episode that are completed as planned or clients are still in treatment.

Agency Level Government Desired Outcomes

Prevent and delay the uptake, incidence of use and harm associated with alcohol and drug use.

Key Effectiveness Indicators

The Western Australian Alcohol and Drug Authority (WAADA) provides a continuum of treatment and support services either through direct service provision, or through funded agencies to achieve this outcome. WAADA also conducts a range of prevention activities including public education campaigns, community action and funding of programs (such as school drug education and Local Drug Action Groups) to reduce the demand for alcohol and other drugs and prevent problems associated with alcohol and other drug use. Research, policy, workforce development and education are functions of the agency and are activities that contribute to the desired outcomes.

The indicators for the outcome were approved by the Department of Treasury and Finance as part of the Outcome Based Management Structure for the WAADA for commencement in the 2008/09 financial year.

1.1 *Percentage of the population aged 14 years and over reporting recent use of illicit drugs and reporting use of alcohol at risky levels compared to the percentage reported nationally.*

This indicator presents information on the Western Australian prevalence rate for illicit drugs and alcohol, and reflects the impact of preventive initiatives of a range of government departments. Prevalence rates are from the National Drug Strategy Household Survey which is conducted every three years. The prevalence of alcohol and drug use is determined by a range of complex social and structural determinants therefore whole of government activities are required to effectively reduce rates of use.

1.2 *Correct take out messages from campaigns among target population.*

A major strategy to achieve the desired outcome is public education and social marketing campaigns. Indicator 1.2 is an indicator of effectiveness of the public education campaigns to reduce the social acceptability of risky alcohol use and drug use and increase the awareness of associated harm. It is included in the efficiency indicators as an additional annual indicator as the primary key performance (KPI 1.1) is based on data that is only collected every three years.

1.3 *Number of open and opened treatment episodes (including inpatient and outpatient in government and non-government agencies funded by WAADA) and the percentage not completed as planned (unplanned exits).*

This indicator reflects the impact of treatment and support services and is based on client episodes that are provided either directly by the WAADA or by agencies funded by the WAADA. The indicator measures the effectiveness of treatment by presenting information on client episodes that are completed as planned or where the clients are still retained in treatment. The indicator presents the percentage of unplanned exits from treatment and the aim is to reduce, year on year, the percentage of client episodes that are not completed as planned.

Indicator 1.1: Percentage of the population aged 14 years and over reporting recent use of illicit drugs and reporting use of alcohol at risky levels compared to the percentage reported nationally

Problematic drug and alcohol use impacts on all Western Australians. It results in significant health, social and economic costs to the community, such as illness and injury, crime, violence and family and relationship breakdown. Alcohol is a major cause of disease and injury. WAADA conducts a range of programs that impact on drug and alcohol consumption by preventing or delaying the onset of drug use and risky alcohol use and reducing the harm that may result from risky use.

Preventing or delaying the onset of risky alcohol consumption reduces the impact of short-term risk and contributes to the prevention of long-term health related harm. This indicator uses information from a survey conducted every three years and provides a view of reported illicit drug use and alcohol use over time.

Table 1.1.1: Percentage of people in the Western Australian population (14 years and over) who report recent use of illicit drugs and report recent use of alcohol at risky levels (short and long-term risk) compared to the percentage reported nationally

| | Target % Difference | % Difference | WA 2013 | Aust 2013 | % Difference | WA 2010 | Aust 2010 | % Difference | WA 2007 | Aust 2007 |
|---|---|--------------|---------|-----------|--------------|---------|-----------|--------------|---------|-----------|
| Prevalence of illicit drug use (% who consumed any illicit drugs in past 12 months) | | 2.0% | 17.0% | 15.0% | 3.9% | 18.6% | 14.7% | 2.8% | 16.2% | 13.4% |
| Single occasion risky consumption of alcohol 2009 NHMRC Guidelines ¹ | Less than the difference in the previous survey | 5.7% | 43.5% | 37.8% | 3.5% | 43.3% | 39.8% | 3.0% | 44.4% | 41.4% |
| Lifetime risky consumption of alcohol 2009 NHMRC Guidelines ¹ | | 3.4% | 21.6% | 18.2% | 2.6% | 22.7% | 20.1% | 3.9% | 24.2% | 20.3% |

Notes:

- Information is based on the National Drug Strategy Household Survey (NDSHS) which is conducted every three years and published by the Australian Institute of Health and Welfare.
- In 2009, the National Health and Medical Research Council (NHMRC) revised the alcohol guidelines in light of new evidence on the risks of alcohol-related harm, including a range of chronic diseases, accidents and injury². This approach is the development of a population-health guide to estimate the overall risk of alcohol-related harm over a lifetime rather than looking at the immediate risk of injury and cumulative risk of chronic disease.
- The 2009 NHMRC guidelines additionally provide advice to specific populations (e.g. children and young people), and on lowering the risk of alcohol-related harm, using the level of one death for every 100 persons as a guide to acceptable risk in the context of present-day Australian society. The 2009 guidelines reduced the number of standard drinks per session/week that is recommended to consume to stay under a risk of harm to less than one death from alcohol-related disease/injury per 100 drinkers. The 2009 guidelines recommend on average, no more than two/four standard drinks on any occasion for lifetime/single occasion risk (regardless of sex). Data sources from:

¹ The calculation of alcohol risk was updated in 2013. 'Abstainers' no longer equate to 'never' and 'ex-drinkers' combined because the calculation now excludes drinkers who did not indicate the quantity of alcohol they consumed. This change has not had a material impact on data from 2010 and 2007. WAADA has maintained its comparative figures reported in prior-year.

- Australian Institute of Health and Welfare 2014. NDSHS 2013. State and territory comparisons chapter. Online data tables. The Australian Institute of Health and Welfare, November 2014.
- Australian Institute of Health and Welfare 2008. 2007 NDSHS: State and territory supplement. Drug Statistics series no. 21. Cat. no. PHE 102. Canberra: AIHW.
- The term 'illicit drugs', as reported in the NDSHS, covers a wide range of drugs that includes illegal drugs (such as cannabis, ecstasy, heroin and cocaine), prescription and over-the-counter pharmaceuticals (such as tranquillisers/sleeping pills) used for illicit purposes, and other substances used inappropriately (such as naturally occurring hallucinogens and inhalants). The term 'recent use' refers to the use of drugs or alcohol within 12 months prior to being surveyed for the NDSHS.
- Reported use within Western Australia of any illicit drug in the last 12 months showed a decrease in recent illicit drug use as reported in 2013 compared to the 2010 survey. The estimated decrease for Western Australia of recent illicit drug use reported in the 2013 NDSHS was in contrast to an estimated increase for Australian estimates. This was mainly due to the slight downward trend for Western Australian males from 22.8% in 2010 to 21.4% in 2013 and females from 14.3% in 2010 to 12.4% in 2013 (see table below on gender differences). Caution is advised in interpreting data due to the relatively small numbers of reported illicit drug users.
- Defining lifetime risky drinking using the 2009 NHMRC guidelines, Western Australia showed an increase in the difference between the state and national rates in relation to risky alcohol consumption from 2.6% in 2010 to 3.4% in 2013. In terms of single occasion risk, there was an increase in the difference between the state and national rates. Single occasion risky drinking for Western Australian males is greater than that of females, but remains at a relatively steady rate between the two latest surveys. The gap between the Western Australian rate and the national rate for single occasion risky drinking was 5.7% which is an increase of 2.3% (using 2009 NHMRC guidelines). Western Australian males and females who consumed alcohol at risky levels of lifetime harms decreased in the 2013 survey (32.4% and 10.6%) compared to 33.7% and 12.2% respectively in the 2010 survey. Targeting prevention messages to address single occasion risky drinking continues to be an important prevention strategy to reduce single occasion risky drinking. Western Australia is participating in the national prevention of binge drinking initiatives as well as continuing to address this problem through the *Alcohol.Think Again* alcohol awareness campaign and other approaches.
- The use of illicit drugs by Western Australians and alcohol consumption for single occasion risk of an alcohol-related injury is of concern and needs to be considered in terms of policy development, programs and access to services.

Percentage of people in the population (14 years and over) who recently have used illicit drugs, by gender

| | WA 2013 | Aust 2013 | WA 2010 | Aust 2010 | WA 2007 | Aust 2007 |
|---|------------|--------------|------------|--------------|------------|--------------|
| Prevalence of illicit drug use by males | 21.4% | 18.1% | 22.8% | 17.0% | 18.1% | 15.8% |
| Prevalence of illicit drug use by females | 12.4% | 12.0% | 14.3% | 12.3% | 14.4% | 11.0% |

Percentage of people in the population (14 years and over) who consumed alcohol at levels of long-term and short-term risk, by gender

| | NHMRC Guidelines | WA 2013 | Aust 2013 | WA 2010 | Aust 2010 | WA 2007 | Aust 2007 |
|--|---------------------|------------|--------------|------------|--------------|------------|--------------|
| Short-term risk consumption by males | 2009 | 55.2% | 48.2% | 55.0% | 50.9% | 55.1% | 52.1% |
| Short-term risk consumption by females | 2009 | 31.5% | 27.6% | 32.9% | 30.4% | 33.6% | 31.1% |
| Long-term risk consumption by males | 2009 | 32.4% | 26.5% | 33.7% | 29.6% | 34.5% | 29.2% |
| Long-term risk consumption by females | 2009 | 10.6% | 10.0% | 12.2% | 11.6% | 13.9% | 11.7% |

- See the DAO website (www.dao.health.wa.gov.au) for further results from the NDSHS and the table above for gender differences on the rates used as performance indicators.

Indicator 1.2: Correct take out messages from campaigns among target population

The success of public education and social marketing campaigns to reduce the social acceptability of risky alcohol and other drug use and increase the awareness of associated harm.

Table 1.2.1: Percentage of persons in campaign target groups who were aware of the campaign and were able to recall the main campaign messages

| CAMPAIGN | | Target | 2014/15 | Target | 2013/14 | Target | 2012/13 | Target | 2011/12 | Target | 2010/11 |
|---|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|---------|
| ALCOHOL | | | | | | | | | | | |
| <i>Alcohol.Think Again</i> 'Alcohol and Health' campaign. | Aware | | | 53% | N/A* | | | | | | |
| | Correct | | | N/A* | N/A* | | | | | | |
| <i>Alcohol.Think Again</i> 'Parents, young people and alcohol' campaign | Aware | 55% | 80% | | | 67.7% | 46% | | | | |
| | Correct | N/A^ | 72.8% | | | 60.8% | 69.6% | | | | |
| Campaign 1 'Tolerance' | Aware | | | | | | | | | 78.6% | 77.0% |
| | Correct | | | | | | | | | 50.4% | 51.2% |
| Campaign 2 'Cancer' | Aware | | | | | | | 68.5% | 75% | 76.3% | 74.0% |
| | Correct | | | | | | | 73.6% | 72.8% | 73.6% | 73.6% |
| DRUGS | | | | | | | | | | | |
| <i>Drug Aware</i> programs | | | | | | | | | | | |
| Amphetamine | Aware | | | 51.3% | 51.0% | | | 46.2% | 45% | 47.7% | - |
| | Correct | | | 76.8% | 79.2% | | | 75.2% | 76.8% | 75.2% | - |
| Ecstasy | Aware | | | | | 26% | 28% | | | 20.3% | 24% |
| | Correct | | | | | 76.8% | 78.4% | | | - | 73.6% |
| Cannabis | Aware | 37.5% | 43.0% | | | | | 44.6% | 41% | | |
| | Correct | 76.8% | 73.6% | | | | | 75.2% | 76.8% | | |

NA^ - A target for correct message recall will be set for future years, according to evaluated data from this year's campaign.

NA* - Due to the State Government's freeze on government agency advertising, DAO postponed the scheduled May 2014 run of the *Alcohol.Think Again* campaign and therefore could not fully report against this key performance indicator in the 2013/14 reporting period.

Notes:

The two campaigns conducted in 2014/15 were:

- *Alcohol.Think Again* campaign, titled 'Parents, young people and alcohol' aimed to raise awareness about the effect of alcohol on the developing brain. The target audience for the 2014/15 campaign strategies was parents of young people aged 12 to 17 years; and non-parents aged 25 years+ who have frequent contact with people aged 12 to 17 years.

- *Drug Aware Cannabis* campaign aimed to prevent and/or delay the uptake of cannabis use and increase access to support services at an early stage of increasing awareness and knowledge of the potential health, social and legal consequences of cannabis use and increasing the salience of the potential risks associated with cannabis use. The target audience was young people aged 12 to 29 years.
- “Aware” refers to the percentage of the target population for the campaign who report being aware (after being prompted with the campaign materials) of campaign elements during the post campaign evaluation. Evaluation resources are allocated to different campaigns annually as required. If more than one medium was used in a campaign (e.g. TV and radio), “aware” refers to the overall awareness from any medium, where reported. If overall awareness has not been reported, then the medium having the greatest awareness (e.g. radio) has been used.
- “Correct” refers to the proportion of the target population who correctly recalled at least one of the main campaign messages during the post-campaign evaluation. If more than one medium was used in a campaign, “correct” has been reported for the same medium as “aware” (i.e. overall where reported, or the medium having the greatest awareness). “Correct” is reported as a percentage of those who are “aware” of the campaign.
- For the *Drug Aware Cannabis* campaign, a target measure for “correct” message recall is multiplied by the percentage of the target measure for “aware”, which is then multiplied by an adjustment factor recommended by TNS Social Research in order to adjust for expected population “correct” message recall.
- An adjustment factor is applied to the “correct” message recall to approximate a correct message recall rate amongst the target population. The factor used is 0.8 (or 80%) and has been recommended by experts at TNS Social Research.
- Separate targets are set for each campaign undergoing evaluation e.g. *Drug Aware, Alcohol. Think Again*. Targets are established for the current financial year on the basis of the media spend allocated and the media mix to reach the target group of the campaign. Therefore, targets may change by year and by campaign.
- The *Drug Aware Cannabis* Campaign was evaluated by TNS Social Research. The evaluation reports that 43% of the respondents were “aware” of the campaign when prompted. Number of respondents = 388. The report also shows that 73.6% (92.0% ‘correct’ x 80% adjustment factor) of people “aware” had a “correct” message take-out.
- The *Alcohol. Think Again Parents Young People and Alcohol* campaign was also evaluated by TNS Social Research. The evaluation reports that 80% of the respondents were “aware” of the campaign when prompted. Number of respondents within the target group = 437. The report also shows that 72.8% (93.0% ‘correct’ x 80% adjustment factor) of people “aware” had a “correct” message take-out.
- The total actual cost of the *Alcohol. Think Again Parents Young People and Alcohol* campaign in 2014/15 was \$1,002,437 (\$501,218.50 per campaign media phase). The ‘aware’ and ‘correct’ measures are calculated using the average costs of the campaign phases for the year.

Indicator 1.3: Number of open and opened treatment episodes (including inpatient and outpatient in government and non-government agencies funded by WAADA) and the percentage not completed as planned (unplanned exits)

Treatment outcomes for people with alcohol and drug related problems are significantly enhanced if they remain in treatment until the program is completed or they leave with the agreement of their clinician. Treatment episodes that are completed as planned or where the client continues to be engaged in treatment are indicative of effective outcomes. This measure provides an indication of the extent to which treatment objectives are likely to be achieved.

Table 1.3.1. The number of open and opened treatment episodes (including inpatient and outpatient in government and non-government agencies funded by WAADA)

| Treatment episodes | Target 2014/15 | 2014/15 | 2013/14 | 2012/13 | 2011/12 | 2010/11 |
|---|-------------------|---------|---------|---------|---------|---------|
| The number of open and opened treatment episodes (including inpatient and outpatient in government and non-government agencies funded by WAADA) | 39,192 | 44,996 | 42,907 | 38,886 | 33,414 | 36,966 |

Table 1.3.2. The percentage of episodes (including inpatient and outpatient in government and non-government agencies funded by WAADA) not completed as planned (unplanned exits)

| Treatment outcome | Target | 2014/15 | 2013/14 | 2012/13 | 2011/12 | 2010/11 |
|---|-------------------------------|---------|---------|---------|---------|---------|
| % of client episodes not completed as planned (unplanned exits) | 26% (over a 5 year period) | 20% | 20% | 22% | 23% | 21% |

Notes:

- Information is based on the number of treatment episodes where the client left a service provided either by government or non-government agencies funded by WAADA and is extracted from de-identified treatment agency databases.
- The treatment episode data used to calculate this indicator is reported by the WAADA treatment services and the contracted non-government agencies funded by WAADA. While data WAADA regularly undertakes validity checks and contract management processes, WAADA does not individually verify treatment episodes reported by NGOs due to resource constraints.
- 'Open' and 'opened' refers to all treatment episodes that were open already at the beginning of the period and all episodes opened during that period. The reporting period for this effectiveness indicator is 1 April 2014 – 31 March 2015.
- Treatment episodes were considered to have unplanned exits if the client had left a service for one of the following reasons: left against advice of the service, did not comply with the conditions of the program, left without notice, died or was imprisoned.
- The total number of open and opened episodes for 2014/15 was 44,996. Of this, Sobering-Up Centre activity accounted for 18,072 (or 40%) of these episodes.

- The nature of the Sobering-up Centre service means that the episode is opened and closed within 24 hours and that the completion rate is 100%. This data is therefore not used to calculate the effectiveness indicator.
- The number of unplanned exits was 5,292 and those completed as planned was 15,091. A further 6,526 treatment episodes were related to clients still engaged in treatment for the period. These episodes where clients are still in treatment are classified as a satisfactory outcome for the period along with those that completed treatment as planned. The indicator of percentage of unplanned exits shows the percentage that did not complete treatment satisfactorily.
- From 2010/11, in order to standardise the outcomes for planned and unplanned treatment completion against the AODTS-NMDS categories, the category labelled “imprisoned, other than drug court sanctioned” has been moved into the “unplanned” completion category.
- The target was set for a reduction to 26% of treatment episodes not completed as planned over the five years from 2008/09. For many clients with alcohol and drug problems, remaining in treatment is recognised as a challenge world-wide due to relapse back to alcohol and drug use. Many factors affect the ability to engage and remain in treatment. Time in treatment and completion of treatment as planned are associated with better treatment outcomes. The proportion of people leaving treatment successfully each year or still engaged in treatment is comparable with data from other countries such as the United Kingdom and the United States of America and indicates higher rates of successful completion.
- The information for this indicator is drawn from the SIMS databases for clients who entered treatment provided by government and non-government agencies funded by WAADA. Sobering-up Centre activity is not included in this indicator due to the nature of this support service as it is an overnight service and all episodes are completed as planned. This indicator is based on the percentage of episodes in outpatient and inpatient treatment in both government and non-government agencies funded by WAADA that were not completed as planned (unplanned exits).
- The improvements in effectiveness demonstrated in Table 1.3.1 may be attributed to the introduction of improved performance reporting mechanisms which included identification of targets for activity as well as the consolidation of newly established Community Alcohol and Drug Services, particularly in the Kimberley and Pilbara.

Key Efficiency Indicators

Function Group 1

Prevention and early intervention. The Western Australian Alcohol and Drug Authority, either directly or through funding, provides and contracts a range of prevention activities including public education campaigns, licensing support, community action and school drug education to reduce the demand for alcohol and drug use and prevent problems associated with alcohol and drug use.

- 1.1 Cost per capita of the Western Australian population aged 14 years and over for initiatives that delay the uptake, and reduce the harm, associated with alcohol and other drugs.
- 1.2 Cost per person of campaign target groups who are aware of, and correctly recall, the main campaign messages.

Function Group 2

Treatment and support. The Western Australian Alcohol and Drug Authority provides a continuum of treatment and support services either through direct service provision or through funded agencies to achieve this outcome.

2. Cost per treatment that are completed as planned or clients still in treatment.

The efficiency indicators and the function groups were approved by the Department of Treasury and Finance as part of the Outcome Based Management Structure for the WAADA for commencement in the 2008/09 financial year.

Function Group 1: Prevention and Early Intervention

The Prevention Branch purchases and manages a range of campaigns and programs aimed at preventing or delaying the onset of risky alcohol use and illegal drug use.

Indicator 1.1: Cost per capita of the Western Australian population aged 14 years and over for initiatives that delay the uptake, and reduce the harm, associated with alcohol and other drugs

The costs associated with this indicator include direct costs associated with prevention programs and activities, staff salaries and corporate overheads.

Table 2.1.1: Cost per capita of prevention initiatives

| | Target 2014/15 | 2014/15 | Target 2013/14 | 2013/14 | Target 2012/13 | 2012/13 | Target 2011/12 | 2011/12 | Target 2010/11 | 2010/11 |
|-----------------|-------------------|---------|-------------------|---------|-------------------|---------|-------------------|---------|-------------------|---------|
| Cost per capita | \$4.94 | \$5.06 | \$4.78 | \$5.70 | \$4.63 | \$5.86 | \$4.40 | \$4.31 | \$4.37 | \$4.78 |

Notes:

- The cost per capita is based on estimates of the Western Australian population aged 14 years and over which are obtained from the Australian Bureau of Statistics, Time Series Workbook 3101.0 Population by Age and Sex, Australian States and Territories, Western Australia. Population figures for this report were accessed from the Time Series Spreadsheets and may differ over time from dates accessed.
- The cost per capita target of \$4.94 was calculated by dividing the 2014/15 budget estimate of \$10,525,211 by the ABS population projection figure of 2,130,922 (ABS 3222.0 Population Projections, Australia Table B5. Population Projections, By age and sex, Western Australia – Series B Western Australia June 2014, release date 29 November 2013).
- The costs are based on the total cost of prevention activity and a proportional allocation of overhead costs. The prevention costs are influenced by the number of campaigns conducted each year.
- In 2014/15, the actual costs for Function Group 1 were \$10,650,525 and the population aged 14 years and over was 2,105,647 (3101.0 Australian Demographic Statistics. Table 55. Estimated Resident Population By Single Year Of Age, Western Australia aged 14+ December 2014 (release date 25 June 2015).

Indicator 1.2: Cost per person of campaign target groups who are aware of, and correctly recall, the main campaign messages

This measure is reported annually as an additional KPI to the prevalence rates, as the source for the prevalence data, the National Drug Strategy Household Survey, is conducted only every three years.

Table 2.1.2: Cost per person in target group for prevention campaigns

| CAMPAIGN | | Target | 2014/15 | Target | 2013/14 | Target | 2012/13 | Target | 2011/12 | Target | 2010/11 |
|--|---------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| ALCOHOL | | | | | | | | | | | |
| <i>Alcohol.Think Again</i> 'Alcohol and Health' campaign. | Aware Correct | | | \$0.77 N/A* | N/A* N/A* | | | | | | |
| <i>Alcohol.Think Again</i> Parents, young people and Alcohol' campaign | Aware Correct | \$0.68 N/A^ | \$0.56 \$0.76 | | | \$0.81 \$1.34 | \$1.29 \$1.85 | | | | |
| Campaign 1 'Tolerance' | Aware Correct | | | | | | | | | \$0.47 \$0.93 | \$0.46 \$0.91 |
| Campaign 2 'Cancer' | Aware Correct | | | | | | | \$0.69 \$0.94 | \$0.60 \$0.82 | \$0.34 \$0.46 | \$0.30 \$0.41 |
| DRUGS | | | | | | | | | | | |
| <i>Drug Aware</i> programs | | | | | | | | | | | |
| Amphetamine education strategy | Aware Correct | | | \$0.79 \$1.03 | \$0.76 \$0.96 | | | \$1.11 \$1.47 | \$1.12 \$1.46 | \$1.00 \$1.34 | \$0.96 \$1.28 |
| Ecstasy | Aware Correct | | | | | \$1.75 \$2.27 | \$1.45 \$1.84 | | | \$12.06 - | \$10.62 \$14.42 |
| Cannabis | Aware Correct | \$1.12 \$1.46 | \$0.98 \$1.34 | | | | | \$1.13 \$1.51 | \$1.08 \$1.41 | | |

NA^ - A target for correct message recall will be set for future years, according to evaluated data from this year's campaign.

NA* - due to the State Government's freeze on government agency advertising, the Drug and Alcohol Office postponed the scheduled May 2014 run of the *Alcohol. Think Again* campaign and therefore could not fully report against this key performance indicator in the 2013/14 reporting period.

Notes:

- *Alcohol.Think Again* campaign, titled 'Parents, young people and alcohol' aimed to raise awareness about the effect of alcohol on the developing brain. The target audience for the 2014/15 campaign strategies was parents of young people aged 12 to 17 years; and non-parents aged 25 years+ who have frequent contact with people aged 12 to 17 years. Population figures for the full 25-54 age group demographic have been used to approximate the target group for this campaign.
- *Drug Aware* Cannabis campaign aimed to prevent and/or delay the uptake of cannabis use and increase access to support services at an early stage of increasing awareness and knowledge of the potential health, social and legal consequences of cannabis use and increasing the salience of the potential risks associated with cannabis use. The target audience was young people aged 12 to 29 years.

- The costs per capita in the target groups are based on population figures which are obtained from the Australian Bureau of Statistics, Time Series Workbook 3101.0 Population by Age and Sex, Australian States and Territories, Western Australia.
- “Awareness” refers to the cost per capita of the target population for the campaign who reported being aware of the campaign during the post-campaign evaluation: “Correct” refers to the cost per capita of the target population who correctly recalled the main campaign messages during the post-campaign evaluation.
- The methodology since 2010/11 includes direct media scheduling costs, production, evaluation and other campaign associated costs. This methodology differs from previous years’ methodology that only included media scheduling costs. Costs in this table are also included in Indicator 1.1.
- Separate targets are set for each campaign undergoing evaluation. The target for campaign awareness can only be set on the expected media reach that can be achieved from one media phase of a campaign schedule. The expected reach is determined by the advertising agency from independent surveys that report what a particular media medium can achieve. This does not take into account the cumulative effect that running multiple phases of a campaign through the year may have on the overall awareness.
- The target cost per person for the *Drug Aware Cannabis* campaign in the target group was \$1.12 for “aware” and \$1.46 for the target “correct” recall of the main campaign messages.
- The target cost per person for the *Alcohol.Think Again* campaign in the target group was \$0.68 for ‘aware’.
- The total actual cost of the *Alcohol.Think Again Parents Young People and Alcohol* campaign in 2014/15 was \$1,002,437 (\$501,218.50 per campaign media phase). The ‘aware’ and ‘correct’ measures are calculated using the average cost of the campaign phases for the year.

Function Group 2: Treatment and Support

Indicator 2. Cost per treatment episode that are completed as planned or clients still in treatment

This indicator represents the total cost per treatment episode of providing services to clients who received an episode of treatment at services provided directly by WAADA and through non-government agencies funded by WAADA. This indicator measures efficiency through the cost per treatment episode (open and opened episodes) and cost effectiveness through the cost per successfully completed treatment episode and those episodes in which the clients are still in treatment.

Table 2.2.1: Cost per treatment episode completed as planned or clients still in treatment (including inpatient and outpatient in government and non-government agencies and Sobering-up Centres)

| | Target | 2014/15 | Target | 2013/14 | Target | 2012/13 | Target | 2011/12 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|
| Cost per treatment episode completed as planned or still engaged in treatment | \$2,272 | \$1,983 | \$2,315 | \$1,951 | \$2,125 | \$1,964 | \$1,703 | \$2,125 |

Notes:

- The indicator is a measure of efficiency for treatment and support episodes of inpatient and outpatient services provided by government and non-government agencies funded by WAADA and also include Sobering-up Centres, which are funded services of WAADA.
- The treatment episode data used to calculate this indicator is reported by the WAADA treatment services and the contracted non-government agencies funded by WAADA. While data validity checks and contract management processes are regularly undertaken by WAADA, WAADA does not individually verify treatment episodes reported by NGOs due to resource constraints.
- The indicator is based on all the open and opened treatment and support episodes. It measures the efficiency of treatment and support activity by calculating the cost per episode for all episodes that are completed as planned, or clients who are still continuing in treatment.
- Since 2010/11, in order to standardise the outcomes for planned and unplanned treatment completion against the AODTS-NMDS categories, the category labelled "imprisoned, other than drug court sanctioned" has been moved into the "unplanned" completion category.
- The cost is based on an actual amount of \$78,712,681 which is the total costs for this function group (Function Group 2 for the 2014/15 financial year). The number of episodes completed as planned or clients still engaged in treatment was 39,689.
- 'Open' and 'opened' refers to all treatment episodes that were open already at the beginning of the period and all episodes opened during that period. The reporting period for this effectiveness indicator is 1 April 2014 – 31 March 2015.
- Completing treatment is based on the number of episodes in which clients who left treatment at completion or for other reasons positively related to treatment, for instance to continue treatment in another service. Episodes were considered to have unplanned exits if the client had left a service for one of the following reasons: left against advice of the service, did not comply with the conditions of the program, left without notice, died or was imprisoned.
- The target for cost per treatment episode completed as planned or still engaged in treatment, as included in the 2014/15 Budget, was \$2,272 based on estimated activity of 33,868 treatment episodes.
- The cost per treatment episodes completed as planned or still in treatment is for all episodes (including 18,072 Sobering-up Centre client episodes).

- The actual cost of alcohol and other drug treatment services, provided by Next Step and services purchased by WAADA, was \$1,983 per treatment episode in 2014/15 ($\$78,712,681 / 39,689 = \$1,983$).
- The improvements in efficiency may be attributed to the introduction of improved performance reporting mechanisms which included identification of targets for activity as well as the consolidation of newly established Community Alcohol and Drug Services, particularly in the Kimberley and Pilbara.

Other legal requirements

Expenditure on advertising, market research, polling and direct mail

In accordance with s175ZE of the *Electoral Act 1907*, the agency incurred the following expenditure in advertising, market research, polling, direct mail and media advertising. Media and advertising expenses were incurred by non-government organisations through service level agreements with DAO. The *Alcohol. Think Again* and *Drug Aware* campaigns are managed by Curtin University under a Partnership Service Agreement with DAO.

The total expenditure for 2014/15 was \$2,723,467.43. Expenditure was incurred in the following areas:

| Expenditure | Total | Agency | 2014/15 |
|---------------------------------|----------------|---------------------|-----------------------|
| Advertising agencies | \$401,019.33 | The Brand Agency | \$401,019.33 |
| Market research organisations | \$202,514.00 | TNS Social Research | \$202,514.00 |
| Polling organisations | Nil | | Nil |
| Direct mail organisations | Nil | | Nil |
| Media advertising organisations | \$2,119,934.10 | The Brand Agency | \$2,119,934.10 |
| Total expenditure | | | \$2,723,467.43 |

Ministerial Directives

Treasurers Instruction 903 (12) requires the disclosure of any Ministerial directives relevant to the setting of desired outcomes or operational objectives, the achievement of desired outcomes or operational objectives, investment activities or financing activities. No such directives were received during the financial year.

Senior Officers

Other than normal contracts of employment of service, no senior officers or entities in which senior officers have any substantial interests, had any interests in existing or proposed contracts with DAO.

Compliance with Public Sector Standards and Ethical Codes

In accordance with section 31(1) of the *Public Sector Management Act 1994*, DAO provides the following statements regarding compliance with the Public Sector Standards, the Western Australian Public Sector Code of Ethics and the DAO Code of Conduct.

| Compliance Category | Result |
|--|------------------------------------|
| Public Sector Standards in Human Resource Management | No breaches were lodged |
| WA Code of Ethics | No reports of non-compliance |
| DAO Code of Conduct | No breaches of DAO Code of Conduct |

During the year, DAO continued implementing the *DAO Corporate Governance Action Plan* which is the foundation of DAO's overarching Governance Framework. The Framework encompasses all areas of business ensuring an integrated approach to the governance model. The Framework assists DAO and staff in complying with the standards as well as general corporate and clinical governance, administration and management reporting requirements. It is designed to improve the agency's transparency and accountability, identify and manage risks, improve organisational performance and assist in the prevention and detection of fraudulent and unethical behaviour.

In 2014/15, a final update of the *DAO Corporate Governance Action Plan* was delivered to the Western Australian Alcohol and Drug Authority Board and Public Sector Commissioner.

In addition, DAO continued to provide training for staff on Accountable and Ethical Decision Making in line with the Public Sector Commission Instruction "Codes of Conduct and Integrity Training". As at June 30, 2015, 91% of staff had successfully completed the required Accountable and Ethical Decision Making training.

Safety, Health and Wellbeing

Commitment to Occupational Safety, Health and Injury Management

DAO and its Executive are committed to providing and maintaining a safe and healthy workplace, and meeting its responsibilities under the *Occupational Safety and Health Act 1984* and the *Workers' Compensation and Injury Management Act 1981*. Policies and procedures relating to occupational safety and health and injury management are easily accessible on the DAO intranet. The Occupational Safety and Health (OSH) framework includes:

- managing and reporting workplace hazards, incidents and injuries
- promoting safe work practices
- injury management, including Return to Work programs
- general wellbeing programs, including our Employee Assistance Program.

Consultation Mechanism

The commitment of management to consultation with DAO's Safety and Health Representatives and other staff on occupational safety and health issues is exemplified by Executive representation on the OSH Committee. DAO's robust consultation process incorporates Safety and Health Representatives taking safety issues from the Committee to the staff they represent to gain feedback. This enables a strong representation of views to be included in safety decisions.

Compliance with Injury Management Requirements

DAO complies with the injury management requirements of the *Workers' Compensation and Injury Management Act 1981* and is committed to providing injury management support to all workers who sustain a work related injury or illness, with a focus on a safe and early return to their pre-injury/illness position.

DAO's Workers' Compensation and Injury Management commitment is exemplified by the speedy return to work of injured staff. Injury management and return to work plans are often organised in-house, with more complex cases being managed by external rehabilitation providers.

OSH Management System Assessment

DAO's occupational safety and health management system was reviewed in 2010 and awarded the Silver Certificate of Achievement from WorkSafe. DAO is currently working towards the next level of achievement which requires assessment of the current safety management system and broadening of compliance requirements to meet the upgraded requirements.

Report on Performance

The following table details DAO's performance against established government targets:

| Measure | 2014/15 | 2013/14 | 2012/13 | Government Target | Comment on Result |
|---|---------|---------|---------|---|--|
| Number of fatalities | 0 | 0 | 0 | 0 | Target achieved. |
| Lost time injury/disease incidence rate | 1.95 | 1.0 | 0.5 | 0 or 10% improvement on previous 3 years | Four claims which incurred a Lost Time Injury. |
| Lost time injury severity rate | 2.4 | 50 | 0 | 0 or 10% improvement on the previous 3 years | DAO had one severe category claim during 2014/15 out of a total of four Lost Time Injury Claims. |
| Percentage of injured workers returned to work within | | | | | |
| (i) 13 weeks | 75 | 100 | 100 | Greater than or equal to 80% return to work within 26 weeks | Target achieved. |
| (ii) 26 weeks | 100 | 100 | 100 | | |
| Percentage of managers and supervisors trained in occupational safety, health and injury management responsibilities | 100 | 100 | 100 | Greater than or equal to 80% | Target achieved. |

Note:

- **Fatalities:** number of compensated work related fatalities.
- **Lost time injury/disease incidence rate:** The lost time injury/disease incidence rate is the number of lost time injury/disease claims lodged, divided by the number of employees (FTE) and multiplied by 100.
- **Lost time injury severity rate:** The lost time injury severity rate is the number of severe injuries (over 60 days lost from work) divided by the number of lost time injury/disease claims multiplied by 100.

The following safety, health and well-being initiatives were also progressed during the year:

- Regular OSH Committee Meetings
- Workplace inspections conducted on a regular basis
- Ergonomic assessments were provided to new staff upon starting, and other staff on request
- Training was provided for managers and supervisors in occupational safety, health and injury management responsibilities. DAO has achieved a 100% completion rate for all managers and supervisors
- A confidential, free of charge Employee Assistance Program was continued for staff and their families
- A free flu vaccination program has been made available to all staff

- The Wellness Program provided self-defence classes, partial-user-pays yoga and meditation classes and fully-user-pays massage and reflexology. Bi-monthly newsletter health topics included healthy lifestyles, reducing stress, healthy eating, meditation and reflexology.

Staff profile

As at June 30, 2015 DAO had 267 employees (headcount), which equated to 204 fulltime equivalents (FTE). DAO's comparative staffing levels by employment category for the current and preceding year are presented below.

| Employment Category | 2015 | 2014 |
|-----------------------------------|------------|------------|
| Full-time permanent (FTE) | 109 | 92 |
| Full-time contract (FTE) | 43 | 40 |
| Part-time measured on a FTE basis | 52 | 64 |
| Total FTE | 204 | 196 |

Employee Assistance Program

DAO is committed to maintaining a safe and healthy working environment. As part of this commitment DAO values the importance of the contribution of its staff. When staff are experiencing work-related and personal or health problems, it may affect their work performance as well as their quality of life and general sense of wellbeing. DAO's Employee Assistance Program is available to help staff identify, explore and resolve work or personal problems that may adversely affect wellbeing, including anxiety, depression, relationships, conflict with others, coping with change and communication breakdown. This free, confidential service is available to all staff and their immediate family.

Planning and performance

DAO's individual performance development process which was rolled out across the agency in 2012/13 continues to be championed across DAO. The framework assists in promoting constructive dialogue on development and performance for all staff and in identifying their training and development needs. During the 2014/15 period, 82% of staff completed a performance development review.

Disability Access and Inclusion Plan Outcomes

Through DAO's *Disability Access and Inclusion Plan 2013-2017* a commitment to implement a range of strategies that aim to improve access and inclusion for people with disabilities to our services, facilities and information was demonstrated. The plan is supported by an annual implementation plan, which sets out actions to be taken to implement the strategies.

Some of our key initiatives for addressing the *Disability Access and Inclusion Plan 2013-2017* outcome areas include:

- Ensuring that DAO host events in areas and venues that are accessible to people with disabilities
- Raising awareness of responsibilities with employees, contractors and service providers by providing a copy of our *Disability Access and Inclusion Plan* to all of our staff, volunteers and our contractors, including a copy of our *Disability Access and Inclusion Plan* to all new staff at induction and ensuring the Plan is available on the DAO website
- Reviewing DAO buildings and facilities to ensure they are physically accessible to people with disabilities
- Providing training to firewardens on evacuation procedures for people with disabilities

- Ensuring that DAO's key information (services, facilities, customer feedback, complaint procedures etc) can be made available in alternate formats and that the language used is clear, concise and culturally secure
- Ensuring that DAO's complaints mechanisms are accessible to people with disabilities.

Policy Framework for Substantive Equality

DAO is not required to implement *The Policy Framework for Substantive Equality*. However, DAO acknowledges the importance of the Framework's intent to achieve substantive equality in the public sector.

Public Interest Disclosure

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information by providing protection for those who make disclosures and those who are the subject of disclosure.

In accordance with the Act, DAO has appointed Public Interest Disclosure Officers and has reviewed internal policies and procedures related to obligations under the Act.

No public interest disclosures were received during the 2014/15 period.

Record Keeping Plans

Under the *State Records Act 2000* all government agencies are required to have a record keeping plan. DAO's record keeping plan was reviewed and approved by the State Records Commission in June 2010 and outlines DAO's commitment to establishing and maintaining recordkeeping practices that meet business needs and the requirements of the Act.

Records awareness training remains a critical component of DAO's induction process, addressing staff roles and responsibilities in regard to compliance with the Record Keeping Plan. Recordkeeping responsibilities are also a key component of our Accountable and Ethical Decision Making training program which has a 91% completion rate for our staff.

In 2014/15, planning commenced with the Mental Health Commission to ensure that compliance with recordkeeping requirements was retained during the amalgamation process. Preparations were governed by an Information Services Amalgamation Implementation Strategy. All records are being processed according to the State Records' General Retention and Disposal Schedule RD2013017 and DAO200473.

Reconciliation Action Plan

DAO's *Reconciliation Action Plan 2015-2017* was endorsed by Reconciliation Australia and launched at DAO on National Sorry Day, 26 May 2015. This is the first DAO Reconciliation Action Plan to receive Stretch status which, at the time of the launch, had been awarded to 36 organisations within Australia.

The two year Plan demonstrates a commitment to longer-term and more defined goals to build strong relationships and enhanced respect between Aboriginal and Torres Strait Islander peoples and other Australians. The Plan helps staff to understand that what we are already doing is part of the reconciliation process with Aboriginal and Torres Strait Islander peoples, and that reconciliation, properly understood, is integral to DAO's core business.

The Plan includes targets for staff to complete *Strong Spirit Strong Mind Aboriginal Ways of Working training*, recruitment and retention of Aboriginal staff, and acknowledgement of significant dates for Aboriginal and Torres Strait Islander people.

Some of DAO's key Reconciliation Action Plan achievements for the year include:

- Ongoing meetings of the Reconciliation Action Plan Steering Committee to progress implementation of activities that support DAO's vision for reconciliation
- Ongoing meetings of the DAO Aboriginal Advisory Group to guide culturally secure ways of working across the organisation
- Continued successful delivery of the *Strong Spirit Strong Mind Ways of Working with Aboriginal People Part 1 and Part 2* training program, as well as commencing intake of the *Certificate III in Community Services Work* in February 2015
- Intake of the inaugural *Certificate IV Alcohol and other Drug* training program and inviting staff to attend the graduation ceremony to recognise the achievements of the ten participants achieving the nationally recognised qualification
- Events for staff (hosted by the RAP Steering Committee and also the Aboriginal Alcohol and other Drug Program) to celebrate events of cultural significance including NAIDOC week, National Sorry Day and National Reconciliation Week
- Delivery of an *Introduction to Statewide Aboriginal Services, Programs and Resources* as part of the DAO Workforce Development Induction Training for new workers
- Significant promotion of the Quitline and the Alcohol and Drug Information Service by the Quitline Aboriginal Liaison Team to community members and health professionals.

Appendices

Appendix One - Research projects

(Completed or in progress 2014/15)

A retrospective observational study of two types of pharmacotherapy treatment for opiate dependence in Western Australia. *(completed)*

Goggin, L., Quigley A. & Evans, L.

Does methadone maintenance treatment increase the risk of significant health problems in an older cohort? *(in progress)*

Goggin, L., Quigley, A. & Evans, L.

DAYS Non-smoking evaluation *(completed)*

Dyer, K., Christou, A. & Lembo T.

Australian School Students Alcohol and Drug Survey 2014: A Western Australian perspective *(in progress)*

Dyer, K., Christou, A. & Bridle, R.

National Drug Strategy Household Survey 2013: A Western Australian perspective *(in progress)*

Dyer, K., Christou, A., Bridle, R. & Lembo, T.

Next Step Inpatient Withdrawal Unit Evaluation *(in progress)*

Dyer, K., Christou, A. & Miller, J.

Appendix Two - Publications and reports

Akesson G (2015). The impact of liquor restrictions in Halls Creek, quantitative data – five years post-restriction. Perth: Drug and Alcohol Office.

Dixon HG, Pratt IS, Scully ML, Miller JR, Patterson C, Hood R & Slevin TJ (2015). Using a mass media campaign to raise women's awareness of the link between alcohol and cancer: Cross-sectional pre-intervention and post-intervention evaluation survey. *BMJ Open* 2015, 5 (3).

Drug and Alcohol Office (2015). *Alcohol and Other Drug Indicators Report – Western Australia*. Perth: Drug and Alcohol Office.

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Drug and Alcohol Office (2014). *Alcohol-related hospitalisations and deaths in WA: Regional profile: Pilbara*. Perth: Drug and Alcohol Office.

Drug and Alcohol Office (2014). *Alcohol-related hospitalisations and deaths in WA: Regional profile: South West*. Perth: Drug and Alcohol Office.

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Drug and Alcohol Office (2014). *Community Alcohol and Other Drug profile – Laverton, Leonora, Ngaanyatjaraku and surrounds*. Perth: Drug and Alcohol Office.

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Goggin L, Gately N & Bridle R (2015). Novel Psychoactive Substance and Other Drug Use by Young Adults in Western Australia. *Journal of Psychoactive Drugs*, 47(2): 140-148.

Goggin L & Quigley A (2014). *A retrospective observational study of two types of pharmacotherapy treatment for opiate dependence in Western Australia*. Drug and Alcohol Office Research Report. Perth, WA: Drug and Alcohol Office.

Wilkinson C, Helfgott S, Kirby G & Allsop S (2015). Alcohol and older Australians. Fact Sheet. Perth: Western Australia, Drug and Alcohol Office.

Appendix Three - Conference papers, seminars and other presentations

Goggin L (2014). Using social media to study new psychoactive substances. Pharmaceutical Services Branch Seminar Series. East Perth, Western Australia: 8 October 2014.

Goggin L (2014). An update: emerging psychoactive substances. DAO Workforce Development Videoconference. Mount Lawley, Western Australia: 25 November 2014.

Goggin L & Kirby G (2014). Emerging psychoactive substances. DAO Workforce Development Forum. City West, Western Australia: 12 November 2014.

Goggin L & Kirby G (2014). Emerging psychoactive substances. DAO Workforce Development Forum. City West, Western Australia: 10 June 2015.

Henrickson N (2013). A population-based prevention approach to reducing alcohol-related harm. Notre Dame Medical Students. Notre Dame University, Fremantle: 8 October 2014.

Endnotes

- ¹ Drug category cannabinoids includes cannabis and synthetic cannabinoids.
- ² Drug category amphetamine-type stimulants includes amphetamines, dexamphetamine, ecstasy (MDMA) and methamphetamine.
- ³ Drug category opioids includes heroin, homebake, organic opiates, other opioids, non-medical use of buprenorphine, codeine over-the-counter preparations, doloxene, fentanyl, methadone, morphine, morphine sulphate (MS Contin), oxycodone, pethidine and tramadol.
- ⁴ Treatment data was extracted from de-identified treatment databases held at DAO on 11 June, 2015. Whilst the data is considered to be true and correct at the date of publication, changes in circumstances after the time of publication may impact upon the accuracy of the data. The databases are active databases and therefore the data may change without notice. Changes may relate to a number of issues, including amendments made to the databases and variations in syntax used to perform the individual queries. DAO is not in any way liable for the accuracy or repeat reliability of any information printed and/or stored by a user.
- ⁵ Treatment data was extracted from alcohol and drug information service databases held at DAO on 11 June, 2015. Whilst the data is considered to be true and correct at the date of publication, changes in circumstances after the time of publication may impact upon the accuracy of the data. The databases are active databases and therefore the data may change without notice. Changes may relate to a number of issues, including amendments made to the databases and variations in syntax used to perform the individual queries. DAO is not in any way liable for the accuracy or repeat reliability of any information printed and/or stored by a user.
- ⁶ Health status report on alcohol drug-caused hospitalisations – drug-caused for the Western Australian State. Epidemiology Branch (Public Health and Clinical Services Division) in collaboration with the Cooperative Research Centre for Spatial Information (CRC-SI). Generated using data from the WA Hospital Morbidity Data Collection. Proportion of drug and alcohol related deaths identified by aetiological fractions. Accessed Thursday 11 June 2015 by Kale Dyer (Monitoring Evaluation and Research Branch).
- ⁷ Treatment data was extracted from alcohol and drug information service databases held at DAO on 11 June, 2015. Whilst the data is considered to be true and correct at the date of publication, changes in circumstances after the time of publication may impact upon the accuracy of the data. The databases are active databases and therefore the data may change without notice. Changes may relate to a number of issues, including amendments made to the databases and variations in syntax used to perform the individual queries. DAO is not in any way liable for the accuracy or repeat reliability of any information printed and/or stored by a user.
- ⁸ Health status report on cannabis (other drug related) drug-caused hospitalisations (other drugs-caused) for the Western Australia State. Epidemiology Branch (Public Health and Clinical Services Division) in collaboration with the Cooperative Research Centre for Spatial Information (CRC-SI). Generated using data from the WA Hospital Morbidity Data Collection. Proportion of drug and alcohol related deaths identified by aetiological fractions. Accessed Thursday, 11 June 2015 by Kale Dyer (Monitoring Evaluation and Research Branch).
- ⁹ Health status report on opioids (other drug related) drug-caused hospitalisations (other drugs-caused) for the Western Australia State. Epidemiology Branch (Public Health and Clinical Services Division) in collaboration with the Cooperative Research Centre for Spatial Information (CRC-SI). Generated using data from the WA Hospital Morbidity Data Collection. Proportion of drug and alcohol related deaths identified by aetiological fractions. Accessed Thursday, 11 June 2015 by Kale Dyer (Monitoring Evaluation and Research Branch).
- ¹⁰ Treatment data was extracted from alcohol and drug information service databases held at DAO on 11 June, 2015. Whilst the data is considered to be true and correct at the date of publication, changes in circumstances after the time of publication may impact upon the accuracy of the data. The databases are active databases and therefore the data may change without notice. Changes may relate to a number of issues, including amendments made to the databases and variations in syntax used to perform the individual queries. DAO is not in any way liable for the accuracy or repeat reliability of any information printed and/or stored by a user.
- ¹¹ Pharmaceuticals includes benzodiazepines, other pharmaceuticals, other sedatives and hypnotics, steroids and related substances for non-medical purpose.
- ¹² Treatment data was extracted from alcohol and drug information service databases held at DAO on 11 June, 2015. Whilst the data is considered to be true and correct at the date of publication, changes in circumstances after the time of publication may impact upon the accuracy of the data. The databases are active databases and therefore the data may change without notice. Changes may relate to a number of issues, including amendments made to the databases and variations in syntax used to perform the individual queries. DAO is not in any way liable for the accuracy or repeat reliability of any information printed and/or stored by a user.
- ¹³ AIHW 2014. National Drug Strategy Household Survey detailed report: 2013. Drug statistics series no. 28. Cat. no. PHE 183. Canberra: AIHW.
- ¹⁴ Comparison of alcohol drug caused hospitalisations rates for Aboriginals and non-Aboriginal people who live in the Western Australia State. Epidemiology Branch (Public Health and Clinical Services Division) in collaboration with the Cooperative Research Centre for Spatial Information (CRC-SI). Generated using data from the WA Hospital Morbidity Data Collection. Proportion of drug and alcohol related deaths identified by aetiological fractions. Accessed Friday, 12 June 2015 by Kale Dyer (Monitoring Evaluation and Research Branch).
- ¹⁵ Treatment data was extracted from de-identified treatment databases held at DAO on 12 June, 2015. Whilst the data is considered to be true and correct at the date of publication, changes in circumstances after the time of publication

may impact upon the accuracy of the data. The databases are active databases and therefore the data may change without notice. Changes may relate to a number of issues, including amendments made to the databases and variations in syntax used to perform the individual queries. DAO is not in any way liable for the accuracy or repeat reliability of any information printed and/or stored by a user.

¹⁶ Treatment data was extracted from de-identified treatment databases held at DAO on 15 June, 2015. Whilst the data is considered to be true and correct at the date of publication, changes in circumstances after the time of publication may impact upon the accuracy of the data. The databases are active databases and therefore the data may change without notice. Changes may relate to a number of issues, including amendments made to the databases and variations in syntax used to perform the individual queries. DAO is not in any way liable for the accuracy or repeat reliability of any information printed and/or stored by a user.

¹⁷ Treatment data was extracted from alcohol and drug information service databases held at DAO on 15 June, 2015. Whilst the data is considered to be true and correct at the date of publication, changes in circumstances after the time of publication may impact upon the accuracy of the data. The databases are active databases and therefore the data may change without notice. Changes may relate to a number of issues, including amendments made to the databases and variations in syntax used to perform the individual queries. DAO is not in any way liable for the accuracy or repeat reliability of any information printed and/or stored by a user.