



QUADRIPLEGIC CENTRE

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QUADRIPLEGIC CENTRE

Annual Report

2021 - 2022

Excellence in Spinal Injury Management and Care



QUADRIPLEGIC CENTRE

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2 Orton Road
SHENTON PARK, WA 6008

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**Quadriplegic Centre
Annual Report 2021/2022**

STATEMENT OF COMPLIANCE

**TO: HON AMBER-JADE SANDERSON
MINISTER FOR HEALTH**

In accordance with the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the report of the Quadriplegic Centre for the financial year ending 30 June 2022.

The Annual Report has been prepared in accordance with the provisions of the:

Financial Management Act 2006
Disability Services Act 1993
Public Sector Management Act 1994
Equal Opportunity Act 1984
Freedom of Information Act 1982
Government and Ministerial Annual Reporting Policies
Electoral Act 1907
State Records Act 2000
Health Services Act 2016
Public Health Act 2016
WA Work Health & Safety Act 2020
Procurement Act 2020 (WA) Workers Compensation and Injury Management Act 1981



Ms Lynda Emerson
A/Chief Executive

Date: 31 August 2022

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1. OVERVIEW OF AGENCY

1.1 Executive Summary

For more than 50 years the Quadriplegic Centre (QC) has provided high-quality 24-hour nursing care and community nursing support to the spinal injured population of Western Australia (WA). In 2018 WA Spinal Cord Injury Services (WASCIS) reviewed how spinal rehabilitation and care throughout WA was delivered. The WASCIS recommendations saw the implementation of a new model of care and rehabilitation for persons with spinal cord injury which shifted the focus from the institutional medical model of rehabilitation towards community living and care provision within a person's home/community. As a result, the previous intention to fully replicate the services and functions of the existing QC was reconsidered and the recommendation was devolution of the QC.

The Spinal Cord Injury Service Reconfiguration (SCISR) Project was established to implement the WASCIS recommendations and adopt the Spinal Cord Injury (SCI) model of care in WA. The project delivered by North Metropolitan Health Service (NMHS) oversaw five work streams, three of which directly relate to the QC:

- Work stream three: Alternate housing for long-term QC residents
- Work stream four: Transition of QC residents
- Work stream five: Devolution of the QC

In June 2019, following extensive consultation with residents and their families, options for accommodation in Shenton Park were considered with the majority of residents and families choosing a facility-based option with 24-hour on-site care support proposed by MSWA (formerly Multiple Sclerosis Western Australia). Cabinet approved an arrangement for land allocation on the Montario Quarter site in Shenton Park for a 20-unit high care supported accommodation facility to be built and managed by MSWA with a \$9 million contribution from the Government to provide continued accommodation for the long-term residents of the QC. The agreement between the Government and MSWA was finalised in April 2021 and the practical completion date of the new MSWA facility is expected in late 2024.

As the remaining residents await transition to the new facility the QC continues its commitment to the essential long-term nursing care provision for this highly dependent group of individuals. It is the high level of care required by this cohort of residents that has prevented them from living independently and, in the context of this service, emphasises the need for appropriate accommodation, clinical nursing care and essential support services.

In accordance with Part 3 of the Public Sector Management (Redeployment and Redundancy) Regulations 2014, the QC will offer voluntary severance or redeployment to all registerable employees.

The QC remains committed to quality systems and best practice. In confirmation of these objectives, the QC continues to submit to regular external audits to monitor the comprehensive attainment of these goals.

Further, the QC maintains a record of sound financial management and demonstrates effective financial control and budget discipline.

1.2 Operational Structure

Legal Name: Quadriplegic Centre
Postal Address: 2 Orton Road
Shenton Park, WA 6008

Street Address: 2 Orton Road,
SHENTON PARK WA 6008

Telephone Number: (08) 9329 8600
Facsimile Number: (08) 9329 8620

1.2.1 Enabling Legislation

The QC was established as a board governed Health Service Provider on 1 July 2016 by the Minister under section 32 of the *Health Services Act 2016*. This governance was amended by the Minister by order published in the Government Gazette on 30 November 2018 under Section 195(c) of the *Health Services Act 2016*. Governance of the QC changed from a Board governed provider to a Chief Executive governed provider on 1 January 2019.

The QC is responsible to the Minister for Health and the Department CEO of the Department of Health (System Manager) for the efficient and effective management of the organisation.

1.2.2 Responsible Minister

Hon Amber-Jade Sanderson

1.2.3 Quality Policy Statement

The Mission of the QC is to be a Centre of Excellence in the provision of spinal injury management, care and rehabilitation, through the development and implementation of services that reflect best practice and innovation in responding to the needs of patients with high spinal cord injury.

The QC seeks to provide a full range of medical, nursing, allied health and psychology services to meet the clinical needs of patients. Services are to be supported by evidence-based policy and procedural guidelines.

The QC will demonstrate its commitment to excellence in service development and delivery through a process of continuous improvement and will subject services to ongoing external audits to achieve and maintain accredited Quality Endorsed Organisation status.

The QC will respect the views of patients and relevant professional groups and adhere to principles of social justice, particularly ensuring equity in access to services.

This Policy Statement is authorised by:



Ms Lynda Emerson
A/Chief Executive

Date: 31 August 2022

1.2.4 Directions Statement

VISION

The QC's vision is the creation of a Centre of Excellence in the provision of spinal cord injury management, care and rehabilitation in WA.

MISSION

The mission of the QC is to provide a centre of best practice in the provision of spinal cord injury rehabilitation that is both innovative and responsive in the services it provides for the community.

LEADERSHIP IN SERVICE

The QC demonstrates leadership by:

- The provision of evidence based clinical services;
- Achieving excellence in education and training;
- Providing consultancy, network development and support to the acute care sector, community care providers and residents.

PRINCIPLES

Quality Care

The QC is committed to the achievement of excellence in service development and delivery and as such exposes its services to external auditing to maintain the QC's quality endorsed and accredited status. This program underpins a process of continuous improvement in the provision of resident care and services to the community in spinal injury rehabilitation.

Continuity of Care

The QC supports coordination and integration of service delivery by working in partnership with acute care services, community care providers and residents.

Accountability

The QC uses its resources efficiently through quality management practices and ensures services are monitored and evaluated.

Equity and Access

The QC respects the interests and views of residents and professional groups and adheres to the principles of social justice in response to patient needs.

1.3 Management Structure

The governance of the QC was amended by the Minister by order published in the Government Gazette on 30 November 2018 under Section 195(c) of the *Health Services Act 2016*. Governance changed from a Board governed provider to a Chief Executive governed provider on 1 January 2019 on the expiry of the Board members term of appointment and the Board members ceased to hold office, under Section 199(1) of the *Health Services Act 2016*.

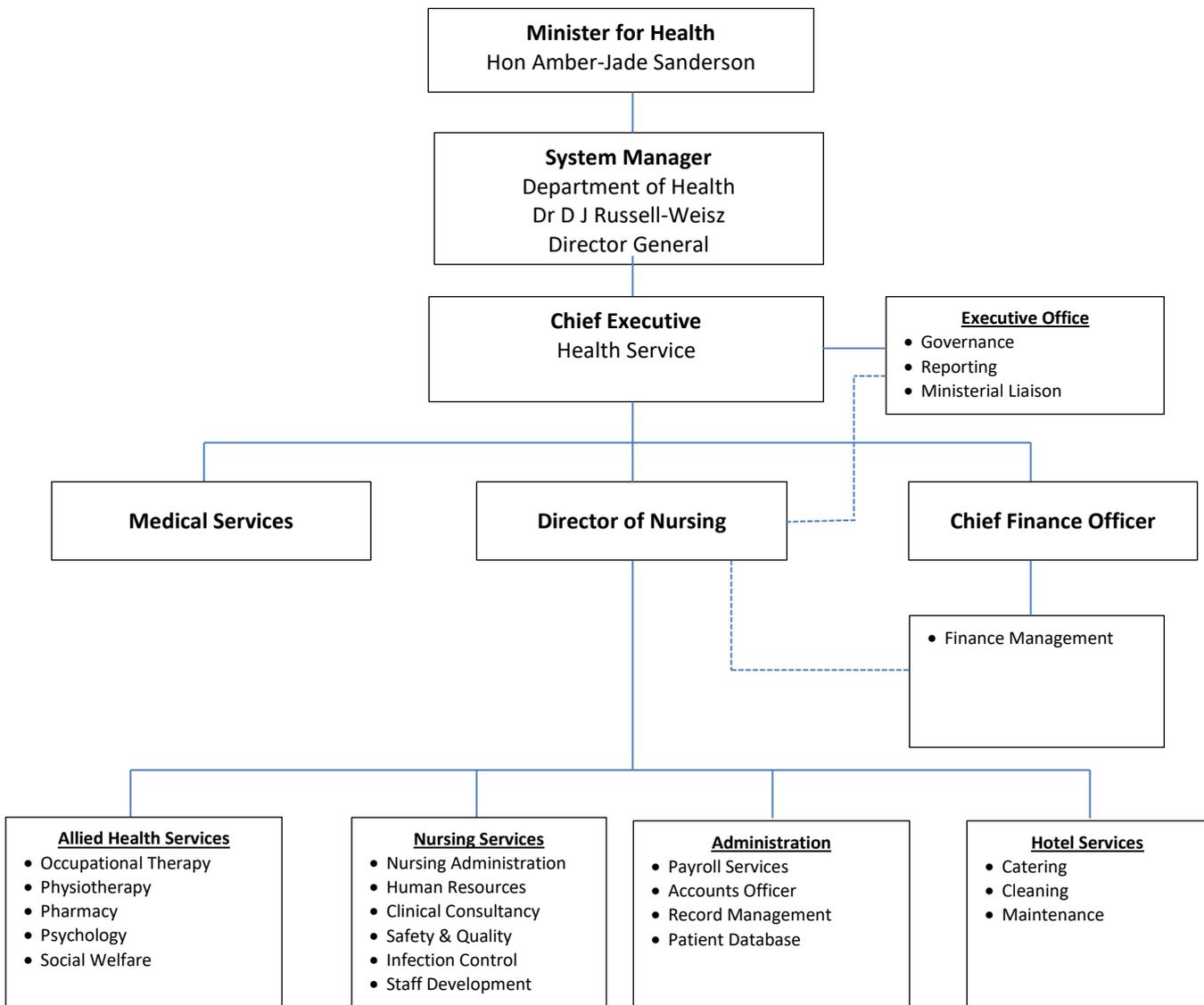
Table One: Senior Officers

Area of Responsibility	Title	Name	Basis of Appointment
Corporate Management	Acting Chief Executive	Ms L Emerson	Temporary (Appointed 16/03/21)
Nursing Services	Director of Nursing	Ms L Emerson	Permanent
Financial Services	Chief Finance Officer	Mr M Hutchings	Permanent

External Committee Membership

Committee	Name	Eligible to attend	Attended	Total remuneration \$
Audit & Risk Chair	Mr R McDonald	3	3	\$4037.60

Table Two: Organisational Structure



1.4 Services Provided

1.4.1 Functions and Services

Direct Patient Services

Medical Services
Nursing Services
Patient Advocacy Service

Allied Health Services

Physiotherapy
Occupational Therapy
Psychology Service
Social Work
Social Support

Other Support Services

Corporate Services
Maintenance
Hotel Services
Financial Services
Medical Records

1.5 Performance Management Framework

The QC is funded through the Department of Health, WA.

1.5.1 Outcome-based Management Framework

The QC operates under the Outcome-Based Management Performance Framework which complies with its legislative obligation as a WA government agency.

The framework describes how outcomes, services and key performance indicators are used to measure agency performance towards achieving the relevant overarching whole-of-government goal. WA Health's key performance indicators measure the effectiveness and efficiency of the health service provided by WA Health in achieving the stated desired health outcomes.

The QC contributes to the achievement of the outcomes through health services delivered either directly by QC or indirectly through contracts with non-government organisations.

The QC's outcomes and key performance indicators for 2021/2022 are aligned to the State Government's goal of 'greater focus on achieving results in key service delivery areas for the benefit of all Western Australians'.

Performance against these activities and outcomes are summarised in the Agency Performance section and described in detail under Key Performance Indicators in the Disclosure and Compliance section of this report.

1.5.2 Changes to Performance-based Management Framework

The Outcome Based Management Framework did not change in 2021/2022.

1.5.3 Shared Responsibilities with Other Agencies

As part of the WA health system, QC works with other agencies to provide and fund health services to the achievement of the stated desired health outcomes as per the Outcome Based Management Framework.

1.6 Overview of the QC

The QC was administered by a Health Service Provider Board incorporated under the *Health Services Act 2016* until 31 December 2018. On 1 January 2019, by order of the Minister, the governance changed from Board governed to Chief Executive governed under Section 195(c) of the *Health Services Act 2016*.

The QC provides management, care and rehabilitation to residents with high spinal cord injury.

A long-term project (Spinal Cord Injury Service Reconfiguration – SCISR) involved a change to the model of care for all persons living with spinal cord injury within WA with a focus on community-centric approach.

In June 2019, following extensive consultation with residents and their families, options for accommodation in Shenton Park were considered, with the majority of residents and families choosing a facility-based option with 24-hour on-site care support proposed by MSWA (formerly Multiple Sclerosis Western Australia). Cabinet approved an arrangement for land allocation on the Montario Quarter in Shenton Park for a 20-unit high care supported accommodation facility to be built and managed by MSWA with a \$9 million contribution from the Government to provide continued accommodation for the long-term residents of the QC. The agreement between the Government and MSWA was finalised in April 2021. The practical completion date for the new MSWA facility is expected in late 2024.

Progressive decommissioning and downsizing of the QC will continue to occur in a staged approach until closure.

2. AGENCY PERFORMANCE

2.1

Table Three: Patient Movements

	2021-2022	2020-2021	2019/2020
Number of Admissions	0	0	0
Number of Discharges to the Community	1	0	2
Number of Deceased Residents	1	1	2

Table Four: Bed Occupancy

Year	Bed Occupancy (total occupied bed days)
2021/2022	6,041
2020/2021	6,378
2019/2020	7,298

Total occupied bed days for 2021/22:

- Bed Occupancy: 6041 days
- Days admitted as in-patient to tertiary hospital: 26
- Total Number of Bed Days Invoiced: 6015

2.2 Role and Function

The QC commenced operations in 1969 providing long term residential care and rehabilitation for people with spinal cord injury, to fill a gap in services in the community for people with spinal cord injury at that time. Services provided at the QC over the years include transitional care for people with spinal cord injury, respite care for both metro and regional spinal injured persons, 24 hour one-on-one nursing care to residents with high spinal cord injury requiring mechanical ventilation, long-term residential care and nursing community outreach.

The new SCISR model of care and the introduction of the National Disability Insurance Authority (NDIA) means patients are now funded and enabled to discharge directly from the State Rehabilitation Service at Fiona Stanley Hospital to live and rehab in the community and are no longer admitted to the QC

For those long-term residents who continue to live at the QC while awaiting the new MSWA facility to be built, the QC continues to provide clinical and holistic 24-hour care.

2.3 Extended Rehabilitation

The QC continues to provide ongoing nursing care for high level quadriplegic residents, whose general medical condition may typically present with multiple co-morbidities in addition to paralysis, requiring ongoing access to medical, nursing and allied health services.

2.4 Psychology Service

Psychological support, education and counselling is available to residents, their families and staff and is provided by an independent psychology consulting service.

2.5 Physiotherapy Service

Physiotherapy services, risk assessment and risk management practices related to each resident are subject to individual assessment and regular review and are provided by an outsourced neurological specific physio service.

2.6 Occupational Therapy Service

In February 2020 the National Disability Insurance Scheme (NDIS) became the provider of individualised person centered services for QC residents under 65 years old; those over 65 years continue to avail of the Community Aids and Equipment Program (CAEP) service based at Sir Charles Gairdner Hospital.

2.7 Social Support Service

With NDIS funding available for residents aged under 65 years and Disability Support for Older Australians Program (DSOA) funding made available for those aged over 65 years, eligible residents now have the opportunity to access individualised support services available as part of their personalised care plan.

In January 2020 the QC created the role of 'Recreation Buddy', to provide additional ongoing social support to all residents.

2.8 Social Work Service

With the introduction of NDIS for residents aged under 65 years, eligible residents now have the opportunity to access individualised support services as part of their personalised care plan.

2.9 Infection Control

The 2020 Coronavirus (COVID-19) resulted in an unpredictable emergence of a new human virus. The QCs Pandemic Coronavirus Management Plan (the Plan) provides a framework for the QC to manage a pandemic, within the context of the Australian Health Management Plan for Pandemic Influenza (AHMPPI) 2019, Western Australian Government Pandemic Plan (WAGPP) 2020, the Australian Health Sector Response plan for COVID-19 and COVID-19 Strategic Preparedness and Response Plan (WHO) 2020;

- To mitigate outbreaks of pandemic by the appropriate use of disease control measures.
- To minimise morbidity and mortality during a pandemic.

- To address the increased demands on the hospital services through early identification and use of additional resources.
- To ensure essential services are maintained.
- Provide employees and contractors with timely, factual and readily available information.

The Plan provides practice guidelines for preventing, preparing for, defining and managing outbreaks of COVID-19 in the QC.

In a national or state level of pandemic, outbreak control will be determined by the AHMPPI. The Plan applies to all staff, residents and visitors of the QC.

To reduce the risk of any infections being transmitted to residents the QC continues to operate an effective Infection Prevention and Control Program. The effective prevention, monitoring and control of infections are an integral part of the quality, safety and clinical risk management operations at the QC. While not all health care acquired infections can be prevented, the infection prevention and control program ensure systems are in place to minimise their occurrence and reduce the risk.

The Infection Prevention and Control Program policies and procedures are evidence-based, use best practice guidelines and are in line with legislation and the Department of Health Guidelines and Standards. They serve to assist staff in delivering a high standard of care that minimises the possibility of the transmission of infectious agents.

The measures implemented include policies, procedures and guidelines for the prevention and control of infection as follows:

- Standard precautions
- Transmission based precautions
- Prevention of infection from multi-resistant micro-organisms
- Handling and disposal of sharps and clinical waste
- Environmental cleaning and maintenance
- Outbreak and pandemic management
- COVID -19 Infection Control training completed by all employees
- A hand hygiene program, recorded and monitored
- The availability of an alcohol-based hand rub in all rooms and ward areas
- The use of personal protective equipment to control transmission
- Staff training in Infection Prevention and Control at induction and throughout the year
- Monitoring and reducing the emergence of antibiotic resistant organisms
- Notifiable diseases are identified in accordance with legislative requirements and responsibilities for notification are met
- Comprehensive cleaning regime and environmental audits conducted throughout the year
- Antimicrobial stewardship on the use of antibiotics
- An active surveillance program designed to observe, identify, manage, resolve and report infections that occur. This is reported monthly
- Outbreak and pandemic management plans
- COVID-19 and Influenza vaccination made available to staff and residents and uptake recorded and monitored

Outcome indicators for infection control are measured, trended, reported, reviewed and improved:

- Monthly reports are provided indicating all infections.
- Annual flu vaccination percentage for both staff and residents are recorded and reported to WA Health.

2.10 Staff Development

The QC provides education and training to all staff, based on mandatory and legislative requirements, best practice principals and outcomes of the performance appraisal system.

Registered and Enrolled Nurses continue to have access to professional development and ongoing education through the 2021/22 professional development program at Royal Perth and Sir Charles Gairdner hospitals.

The QC is committed to ensuring staff are supported as much as possible during all stages of the decommissioning process. It undertakes to keep staff informed of relevant developments and to provide them with access to appropriate support and assistance.

Strategies for the management of affected staff is governed by sound human resource management processes in accordance with the specific obligations as set out in the *Public Sector Management (Redeployment and Redundancy) Regulations 2014* (Regulations) and Commissioners Instructions. Staff have access to the Employee Assistance Program (EAP) and the QC Psychological Services.

In accordance with Part 3 of the *Public Sector Management (Redeployment and Redundancy) Regulations 2014*, the QC will offer voluntary severance or redeployment to all registrable employees.

2.11 Infrastructure and Equipment

With the closure of the QC extended beyond the initial closure date of 2020, a Facilities Condition and Compliance Audit was undertaken in June 2020 (with a 10-year lifecycle analysis) to ensure continued safe and compliant systems and structures.

As the QC progresses towards decommissioning and resident occupancy reduces, all remaining long stay residents are now accommodated and cared for in the Gascoyne building; the Ashburton building was closed in November 2018. As a result of the reduced occupancy the industrial kitchen was deemed unnecessary and this was also closed and replaced by a bought-in meal service from the NMHS Graylands Hospital kitchen which already provided meals to other health services in the metropolitan area.

The QC maintains a comprehensive preventative maintenance program for all equipment and systems.

Water Risk Management:

A Water Risk Management Plan (WRMP) is currently being developed to minimise the risk of *Legionella* and other foreseeable water-related hazards at the QC. The WRMP will be consistent with the *Queensland Public Health Act* (as a best practice guideline) and the Guidelines for Legionella Control as endorsed by WA Department of Health and to assist the facility management team to implement actions that will help mitigate adverse health events as a result of water hazards.

Asbestos Management:

The QC has an Asbestos Register and Management Plan (ARMP) for the management of Asbestos-containing material (ACM) within the specified buildings. The ARMP assists the QC with managing ACM in accordance with the legislative requirements and prevent exposure to airborne asbestos fibres while ACM's remain in the workplace. ARMP was last reviewed December 2021.

2.12 Quality Assurance

The QC is committed to providing a quality service to residents by maintaining a coherent and robust quality management system. The quality management system ensures the QC has the capability to establish and maintain an environment fit for delivering services to specified standards and ensure continuous improvement of the system. This is demonstrated by the QC's commitment to annual surveillance audits in order to retain the QC's Certificate of Registration under ISO 9001:2015.

This accreditation is based on the ISO 9001:2015 quality standards and underpins a process of continuous improvement in the provision of resident care and services to spinal injury care.

In March 2021 the QC was successful in retaining ISO 9001:2015 re-certification as a Quality endorsed organisation under ISO 9001: 2015 Quality Standards. The next re-certification is due 17 May 2024. SAI Global undertake annual surveillance audits, the last successfully completed 6-7 June 2022.

In early 2019 the QC outsourced catering services to NMHS Graylands Hospital. The QC is FoodSafe Audited as part of Graylands Hospital catering service.

2.13 Risk Management

Strategic risk management is an integral part of management practice within the QC, identifying and managing risks likely to impact on the ability of the organisation to achieve its mission and objectives.

The Risk Register identifies risk type (Clinical, Corporate, COVID, Work Health and Safety), provides a risk description, details the current controls and evaluates the risk likelihood / level. The Risk Register is updated as required, reviewed quarterly and presented at the QC Audit and Risk Committee.

Manual handling and ergonomics continue to be one of the highest risk areas within spinal nursing and comprehensive risk management strategies are in place to continuously reduce the risk in this area. Reassessment of all residents in relation to manual handling continued throughout 2021/22 and outcomes of reassessment are communicated to staff through training, workshops and comprehensive investigation of all manual handling incidents/accidents/near misses and hazard identification.

All chemicals used throughout the QC are recorded in the Chemical Register to facilitate updates and audits. Chemical training at induction is mandatory for all staff exposed to chemicals. This training is then repeated as part of the staff annual appraisal process.

The QC conducts a comprehensive investigation of all Work Health and Safety risks. These investigations include preventive measures with timeframes, outcomes and any follow up required which are reported and minuted in the monthly Occupational Safety and Health

committee meetings. A major part of this risk management process is identifying and reporting potential risks via the hazard reporting system as well as by reporting “near misses” via the Accidents and Incidents reporting system. Early reporting and intervention of these potential hazards minimizes exposure to risks associated with them.

2.14 Financial Summary Report on Operations

2.14.1 Actual Results versus Budget Targets

See the end of this report for all financial declarations and disclosures.

Financial Target	2021/22 Target⁽¹⁾ \$000	2021/22 Actual \$000	Variation⁽²⁾ \$000
Total cost of services (sourced from Statement of Comprehensive income)	6,596	5,917	\$679^(a)
Net cost of services (sourced from Statement of Comprehensive Income)	6,117	5,436	\$681^(a)
Total Equity (sourced from Statement of Financial Position)	6,836	7,542	\$706^(b)
Net increase / (decrease) in cash held (sourced from Statement of Cash Flows)	(255)	475	\$730
Approved salary expense level	4,483	4,190	\$293^(c)

Explanation of the variance between the 2021/22 Target and 2021/22 Actual

- (a) The decreased variation in the QC’s total cost and net cost of service is due to (i) a reduction in employee benefits and expenses and (ii) lower than expected take up of individualised community support activities.
- (b) The variance is due a lower than expected total cost of service identified in (a).
- (c) The variance is due a reduction in overall FTE.

3. SIGNIFICANT TRENDS & ISSUES

3.1 Spinal Cord Injury Statistics

[These are the most up to date statistics for SCI in Australia as at June 2021].

During 2007-08, 362 new cases of SCI were registered with 77 (21%) of these resulting from non-traumatic causes, where SCI was secondary to medical conditions such as vascular disorders (22%), infectious conditions (17%) and spinal stenosis (23%).

- More than 10,000 people are living with SCI in Australia.³
- One person a day suffers a SCI in Australia.³
- With improved emergency management, medical care and rehabilitation, life expectancy after SCI has improved, leading to increasing prevalence in the future.³
- The total cost of SCI in Australia is estimated to be \$2 billion annually.²

Residents of WA had a three-year annual average incidence rate of persisting SCI that was significantly higher than the national incident rate (25.1 cases per million population versus 15.1 cases per million population)¹.

¹ *Spinal Cord Injury, Australia 2007-08*, Lynda Norton, Melbourne: Flinders University [reviewed 2010 Lynda Norton]

² The economic cost of spinal cord injury and traumatic brain injury in Australia. Access Economics, 2009

³ Spinal Cord Injury Network Australia New Zealand

4. DISCLOSURES & LEGAL COMPLIANCE

4.1 Financial Statements

See the end of this report for all financial declarations and disclosures.

4.2 Other Financial Disclosures

4.2.1 Pricing Policy

The *National Health Reform Agreement 2011* sets the policy framework for the charging of public hospital fees and charges. Under the Agreement, an eligible person who receives public hospital services as a public patient in a public hospital or a publicly contracted bed in a private hospital is treated 'free of charge'. This arrangement is consistent with the Medicare principles which are embedded in the *National Health Reform Agreement 2011*.

Most hospital fees and charges for public hospitals are set under Schedule 1 of the *Health Services (Fees and Charges) Order 2016* and are reviewed annually.

4.3 Human Resources

4.3.1 Employee Profile

Table Seven: Average Full Time Equivalents (FTE's) by employee category

Category	2021/2022 Average FTE	2020/2021 Average FTE ¹	2019/2020 Average FTE ¹	2018/2019 Average FTE ¹	2017/2018 Average FTE
Corporate Services	2	2	2	1.34	1
Financial Services	1.8				
Nursing Total	24.8	31.7	32.4	50.79	59.05
Allied Health	0	0.3	1.4	4.62	4.78
Hotel Services	6	7.8	6.9	8.4	12.4
Maintenance	1	1	1	1	1
Medical Sessional	0.4	0.4	0.4	0.4	0.4
Community Nurses	0	0	0	2.2	3
Total FTE	36	43.2	44.1	68.77	81.63

¹

4.4 Industrial Relations

The QC manages industrial relations issues in accordance with the conditions contained in relevant Industrial Awards, Agreements and industry best practice. The QC regularly consults with relevant agencies regarding conditions and awards for employees.

4.5 Occupational Safety and Health

The QC complies with the *Work Health & Safety Act 2020* and strives for best practice outcomes and preventative activities. To facilitate this commitment the QC Occupational Safety and Health (OSH) Committee meets each month. The membership comprises of staff representation from management, clinical nursing, maintenance, Hotel Services and the elected Safety Representative.

The QC is committed to ensuring the highest standard of OSH for all personnel, in accordance with legislation and QC policies and procedures.

To support the QC's OSH management system, a documented OSH Management Plan is produced yearly to look at new, mandatory and ongoing strategies that promote the health and safety of the QC's staff, contractors and visitors. This document includes measurable OSH targets that allow the QC to deliver best practice models.

OSH TARGETS 2022

	OBJECTIVE	PLAN	IMPLEMENTATION	EVALUATION
1.	Emergency Procedure Manual updated for 2022	To review and update emergency procedure manual to reflect decommissioning of building/facility	WHEN: The Emergency Procedure Manual to be reviewed and endorsed by OSH committee by February 2022 WHO: DON & OSH Committee	Completed 28 February 2022.
2.	Review all OSH policies, procedures and forms	Review all OSH policies, procedures and forms within the quality management system	WHO: DON and delegated personnel WHEN: March 2022	Completed 28 February 2022.
3.	Carry out a fire evacuation drill	Carry out a fire evacuation drill within Gascoyne Ward	WHO: DON / Maintenance Officer When: 2022	Due October 2022
4.	Develop and implement Water Quality Management Plan	To have a comprehensive and detailed Water Quality Management Plan	When: Complete by mid-2022	Work in Progress – due completion August 2022
5.	Review and update Risk Register for 2022	To have a comprehensive and relevant Risk Register	Complete by March 2022	Live document – reviewed quarterly (last reviewed June 2022)

These targets are audited internally every 6 months to measure their compliance.

The QC complies with the injury management requirements of the *Workers' Compensation and Injury Management Act 1981* and works within the guidelines of the Act with staff to develop individualised return to work plans for injured staff.

Table Eight: Occupational Safety, Health and Injury Management

Financial Year	Number of Fatalities	Number of Lost Time Injuries or Disease*	Number of Severe Claims
2021/22	0	1	0
2020/21	0	0	0
2019/20	0	0	0
2018/19	0	2	1
2017/18	0	2	0

*"Lost time injury or disease" – The number of lost time injury/disease claims where one day/shift or more was estimated to be lost.

"Severe Claims"-The number of severe claims (estimated 60 days or more lost from work).

There was one occasion of workers compensation resulting in lost time injuries in the 2021/2022 year.

4.6 Fire Safety

Announced and unannounced fire evacuation drills are conducted throughout the year. The evacuations are followed by debrief meetings which enable staff to identify fire safety concerns and enable improved reaction times and more efficient coordination of an evacuation.

A review of the QC's Disaster Planning and Preparedness Procedures has identified current best practice strategies in managing emergency situations within a healthcare setting which have been developed and published as the QC Emergency Procedure Manual. This manual was most recently reviewed and updated in February 2022.

All Registered Nurses undertake theoretical and practical training in Fire Safety, Evacuation and Emergency Warden training; in addition, all employees receive annual mandatory training and instruction in Emergency Procedures and evacuation.

4.7 Governance Disclosures

4.7.1 Ministerial Directives

Statement of Intent 2021-22

Minister for Health provided a Statement of Expectation in June 2021 setting out the functions and expectations of the QC. The QC responded with a Statement of Intent dated 20 July 2021.

4.7.2 Potential Conflicts of Interest

No senior officer at the QC held shares as a beneficiary or nominee in a subsidiary body of the QC.

Senior officers of the QC declare that, other than the information declared above and that reported in the Financial Statements, they have no pecuniary interest.

4.8 Other Legal Requirements

4.8.1 Advertising

This information is published in accordance with Section 175ZE of the *Electoral Act 1907*. Advertising costs incurred during the reporting period: \$295.00 excl GST.

4.8.2 Elimination of Discrimination and Harassment

Comprehensive policy and procedures are in place to eliminate discrimination and harassment. Grievances relating to discrimination and harassment are addressed in accordance with the circumstances of the grievance and the policy.

The QC values equal opportunity and diversity and strives to have a work environment that is free from any form of harassment and discrimination. Training programs target the elimination of discrimination and harassment at orientation. Mandatory education, as well as specific staff support sessions, address the management of challenging behaviour. Employment programs and practices recognise and include strategies to achieve workforce diversity.

The QC has a diverse multicultural workforce with a multiplicity of ethnic groups, as well as staff with physical and intellectual disabilities. Employment programs and practices are consciously free of any bias that includes, but is not exclusive to, gender, race and sexuality.

Table Ten: Equity and Diversity Indicators:

INDICATOR	LEVEL OF ACHIEVEMENT
<ul style="list-style-type: none">• *EEO Management Plan *EEO - Equal Employment Opportunity	<ul style="list-style-type: none">• Implemented
<ul style="list-style-type: none">• Organisational Plans reflect EEO	<ul style="list-style-type: none">• Implemented
<ul style="list-style-type: none">• Policies & Procedures encompass EEO requirements	<ul style="list-style-type: none">• Implemented
<ul style="list-style-type: none">• Established EEO contact officer	<ul style="list-style-type: none">• Implemented
<ul style="list-style-type: none">• Training & Staff Awareness Programs	<ul style="list-style-type: none">• Implemented
<ul style="list-style-type: none">• Diversity	<ul style="list-style-type: none">• Implemented

4.8.3 Compliance with Public Sector Standards & Ethical Codes

The QC's human resource processes comply with the *Public Sector Management Act 1994*. The recruitment and selection processes meet the requirements of the public sector standards. Performance management is consistently and fairly applied across all levels of staff and is open to review.

The QC has adopted the WA Health Code of Conduct policy. The Code is part of the Employment Policy Framework pursuant to Section 26 of the *Health Services Act 2016*. It is available in the policy manual and promoted during orientation programs.

No complaints were made in the past year to the Public Sector Standards Commissioner related to the conduct of management or staff and there is no evidence of any breach of the Public Sector Standards or WA Public Sector Code of Ethics.

4.8.4 Record Keeping Policy & Plans

The schedules detailed below form part of the Recordkeeping Plan for WA Health as required under section 16(3)(a-c) of the *State Records Act 2000*.

The QC maintains record keeping practices for all patient and corporate (non-patient) records, in accordance with WA Health policies and legislation.

The *Disposal Authority 2013-017/1* applies to all State Government organisations and the scope of the Disposal Authority consolidates and amends the disposal and storage for administrative, human resource management and financial and accounting records.

The *Patient Information Retention and Disposal Schedule (Version 4, 2014)* provides a management tool for identifying and determining the retention and disposal requirements for patient records created and received by WA Health.

The scope of this policy includes both paper-based (including medical records) and electronic data. The policy covers management, storage and archiving of staff records, medical records and administrative documents.

External auditors, SAI Global, regularly conduct reviews of compliance and efficiency of the QC's records and the record keeping process.

4.8.5 Annual Estimates

In accordance with Treasurer's Instruction 953, the annual estimates for the 2022-23 year are hereby included in the 2021-22 Annual Report. These estimates do not form part of the 2021-22 financial statement and are not subject to audit.

QUADRIPLEGIC CENTRE

Annual Estimates for FY 2022/2023

Statement of Comprehensive Income

	2023 Estimate \$000
COST OF SERVICES	
Expenses	
Employee benefits expense	4,610
Patient support expenses	1,201
Other expenses	1,227
Total cost of services	<u>7,038</u>
INCOME	
Revenue	
Patient charges	400
Interest revenue	9
Other revenue	22
Total revenue	<u>431</u>
Total income other than income from State Government	431
NET COST OF SERVICES	<u>6,607</u>
INCOME FROM STATE GOVERNMENT	
Service agreement funding	6,598
Services received free of charge	9
Total income from State Government	<u>6,607</u>
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u><u>-</u></u>

QUADRIPLÉGIC CENTRE

Annual Estimates for FY 2022/2023

Statement of Financial Position

	2023 Estimate \$000
ASSETS	
Current Assets	
Cash and cash equivalents	7,694
Receivables	27
Other current assets	7
Total Current Assets	<u>7,728</u>
Non-Current Assets	
Amounts receivable for services	1,589
Restricted cash and cash equivalents	59
Total Non-Current Assets	<u>1,648</u>
Total Assets	<u>9,376</u>
LIABILITIES	
Current Liabilities	
Payables	103
Provisions	539
Other current liabilities	29
Total Current Liabilities	<u>672</u>
Non-Current Liabilities	
Employee related provisions	1,162
Total Non-Current Liabilities	<u>1,162</u>
Total Liabilities	<u>1,834</u>
NET ASSETS	<u>7,542</u>
EQUITY	
Contributed equity	156
Accumulated surplus/(deficit)	7,386
TOTAL EQUITY	<u>7,542</u>

QUADRIPLEGIC CENTRE

Annual Estimates for FY 2022/2023

Statement of Cash Flows

	2023 \$000 Estimate Inflows (Outflows)
CASH FLOWS FROM STATE GOVERNMENT	
Service agreement funding	6,598
Net cash provided by State Government	<u>6,598</u>
Utilised as follows:	
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments	
Employee benefits	(4,836)
Supplies and services	(2,450)
GST payments on purchases	(223)
Receipts	
Receipts from customers	401
Interest received	9
GST refunds from taxation authority	255
Net cash (used in) / provided by operating activities	<u>(6,844)</u>
Net increase / (decrease) in cash and cash equivalents	(246)
Cash and cash equivalents at the beginning of period	7,999
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>7,753</u></u>

QUADRIPLEGIC CENTRE

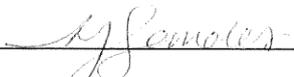
Annual Estimates for FY 2022/2023

Approved by the Minister For Health

Annual Estimates for FY 2022/2023 comprising the:

- Statement of Comprehensive Income;
- Statement of Financial Position; and
- Statement of Cash Flows

Signed


MINISTER OF HEALTH

Date

18/8/22

4.9 Government Policy Requirements

4.9.1 Government Building Contracts

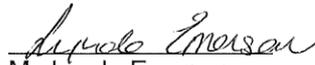
No contracts subject to the Government Building Training Policy have been awarded.

4.9.2 Corruption Prevention

Prevention of corruption is an area of focus for the QC and there are policies in place to manage potential risks. All new staff are given information and education on public interest disclosure and corruption and the consequences of misconduct.

4.9.3 Sustainability

The QC has a continued commitment and awareness of the need to provide a service with minimal impact on resources.



Ms Lynda Emerson
A/Chief Executive

Date: 31 August 2022

5. KEY PERFORMANCE INDICATORS

5.1 Certification of Key Performance Indicators

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to access the Quadriplegic Centre's performance and fairly represent the performance of the Quadriplegic Centre for the financial year ended 30 June 2022.



Ms Lynda Emerson
A/Chief Executive

Date 9 August 2022



Mr Michael Hutchings CPA
Chief Finance Officer

Date 9 August 2022.

KEY PERFORMANCE INDICATORS

Introduction

The aim in presenting this information is to assist the public to understand the services and activities of the QC and how these contribute to its performance.

The key performance indicators reported in the following pages address the extent to which the strategies and activities of the QC have contributed to the required outcomes.

Key Effectiveness Indicator:

Outcome 1: To provide services according to recognised best practice standards and in a manner acceptable to residents.

Key Efficiency indicator:

Outcome 1: To provide the most efficient service to recognised best practice standards and in a manner that maintains quality care to residents.

Key Effectiveness indicators

Outcome 1: To provide services according to recognised best practice standards and in a manner acceptable to residents

In March 2021 the QC was successful in retaining ISO 9001:2015 re-certification as a quality endorsed organisation under ISO 9001: 2015 Quality Standards. The next re-certification is due 17 May 2024. SAI Global undertaken annual surveillance audits, last successfully completed 6-7/06/2022.

A resident satisfaction survey is conducted on a biennial basis to measure the percentage of residents satisfied with services at the QC. The survey is designed to gauge the level of satisfaction of resident care, be able to provide feedback on level of care, relative to the Department of Social Services National Standards for Disability Services 2014 (NSDS) and be able to communicate residents suggestions and feedback for improvement.

The content themes for the survey relate to the NSDA Standards:

Standard One: Rights
Standard Two: Participation and Inclusion
Standard Three: Individual Outcomes
Standard Four: Feedback and Complaints
Standard Five: Service Access

Patient Satisfaction Survey Results

Year	% Patient Satisfaction
2022	96.9%
2020	83.6
2018	85.5

The resident satisfaction survey achieved the target (80%) outcome with 96.9% overall satisfaction recorded.

15 Patients: 11 surveyed (3 unable/1 not returned) = 73.4% participation.

The next survey is due to be conducted in June 2024.

Outcome 2: To provide the most efficient service to recognised best practice standards and in a manner that maintains quality care to residents

Clinical services are provided within the QC's allocated budget to recognised best practice standards to meet resident's physical, emotional, social, psychological and lifestyle needs.

Cost per bed day for QC in-patient services

	2021/22	2020/21	2019/20	2018/19	2017/18
Cost per bed day	\$984.13	\$1,245.53	\$985.37	\$1,291.81	\$749.95
Target	\$1,067	\$760.00	\$1091.00	\$817.70	\$865.45

- *Cost per bed day is calculated on the QC's total cost of service divided by occupied bed days*
- *The decreased variation in the QC's total cost per bed day from the previous financial year is due to a non-cash provision of \$1.5 million for Voluntary Severance booked in 2020/21.*

DISCLOSURES AND LEGAL COMPLIANCE

FINANCIAL STATEMENTS

Certification of Financial Statements

For the reporting period ended 30 June 2022

The accompanying financial statements of the Quadriplegic Centre have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2022 and the financial position as at 30 June 2022.

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



Ms Lynda Emerson
A/Chief Executive

Date: 9 August 2022



Mr Michael Hutchings CPA
Chief Finance Officer

Date: 9 August 2022.

Quadriplegic Centre

Statement of Comprehensive Income

For the year ended 30 June 2022

	Note	2022 \$000	2021 \$000
COST OF SERVICES			
Expenses			
Employee benefits expense	2.1(a)	4,203	6,221
Patient support expenses	2.2	707	564
Repairs, maintenance and consumable equipment	2.2	201	132
Other expenses	2.2	809	1,026
Total cost of services		5,920	7,944
INCOME			
Revenue			
Patient charges	3.2	384	404
Other revenues	3.3	97	23
Total revenue		481	427
Total income other than income from State Government		481	427
NET COST OF SERVICES		5,439	7,516
INCOME FROM STATE GOVERNMENT			
Service agreement funding	3.1	6,115	6,032
Assets assumed transferred in	3.1.2	12	-
Services received free of charge	3.1.3	5	3
Total income from State Government		6,132	6,034
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		693	(1,482)

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

Quadriplegic Centre

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$000	2021 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	6.1	7,940	7,464
Receivables	5.1	28	33
Other current assets	5.3	7	9
Total Current Assets		<u>7,975</u>	<u>7,506</u>
Non-Current Assets			
Amounts receivable for services	5.2	1,589	1,589
Plant and equipment	4.1	-	-
Restricted cash and cash equivalents	6.1	59	59
Total Non-Current Assets		<u>1,648</u>	<u>1,648</u>
Total Assets		<u>9,623</u>	<u>9,154</u>
LIABILITIES			
Current Liabilities			
Payables	5.4	139	176
Provisions	2.1(b)	615	576
Other current liabilities	5.5	29	5
Total Current Liabilities		<u>783</u>	<u>757</u>
Non-Current Liabilities			
Employee related provisions	2.1(b)	1,312	1,561
Total Non-Current Liabilities		<u>1,312</u>	<u>1,561</u>
Total Liabilities		<u>2,095</u>	<u>2,318</u>
NET ASSETS		<u>7,528</u>	<u>6,836</u>
EQUITY			
Contributed equity	8.7	156	156
Accumulated surplus/(deficit)		7,373	6,680
TOTAL EQUITY		<u>7,529</u>	<u>6,836</u>

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

Quadriplegic Centre

Statement of Changes in Equity

For the year ended 30 June 2022

	Note	Contributed Equity \$000	Accumulated surplus/ (deficit) \$000	Total Equity \$000
Balance at 1 July 2020	8.7	156	8,160	8,316
Surplus/(deficit)		-	(1,482)	(1,482)
Balance at 30 June 2021		156	6,680	6,836
Balance at 1 July 2021	8.7	156	6,680	6,836
Surplus/(deficit)		-	693	693
Balance at 30 June 2022		156	7,373	7,529

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

Quadriplegic Centre

Statement of Cash Flows

For the year ended 30 June 2022

	Note	2022 \$000 Inflows (Outflows)	2021 \$000 Inflows (Outflows)
CASH FLOWS FROM STATE GOVERNMENT			
Service agreement funding		6,115	5,953
Net cash provided by State Government		<u>6,115</u>	<u>5,953</u>
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(4,406)	(4,863)
Supplies and services		(1,790)	(1,650)
GST payments on purchases		(112)	(132)
Receipts			
Receipts from customers		402	390
Interest received		9	19
GST refunds from taxation authority		134	148
Other receipts		50	4
Net cash (used in) / provided by operating activities		<u>(5,713)</u>	<u>(6,084)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Proceeds from sale of non current assets		73	-
Net cash (used in) / provided by investing activities		<u>73</u>	<u>-</u>
Net increase / (decrease) in cash and cash equivalents		475	(131)
Cash and cash equivalents at the beginning of period		7,465	7,596
CASH AND CASH EQUIVALENTS AT END OF PERIOD	6.1	<u><u>7,940</u></u>	<u><u>7,465</u></u>

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

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2022

1.0 Basis of Preparation

General

The Quadriplegic Centre (Centre) is a Health Service Provider and is a WA Government entity controlled by the State of Western Australia, which is the ultimate parent. The Centre is a not-for-profit entity (as profit is not its principal objective). A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Centre on 9 August 2022.

Statement of compliance

These general purpose financial statements are prepared in accordance with:

- 1) The Financial Management Act 2006 (FMA)
- 2) Treasurer's instructions (TIs)
- 3) Australian Accounting Standards (AASs) – Simplified Disclosures
- 4) Where appropriate, those AAS paragraphs applicable for not for profit entities have been applied.

The FMA and TIs take precedence over AASs. Several AASs are modified by the TIs to vary application, disclosure format and wording. 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.

Basis of Preparation

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

Accounting for Goods and Services Tax (GST)

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

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

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

Contributed Equity

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

Comparative information

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right of Use Asset reconciliations.

Judgements and estimates

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

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2022

2.0 Use of our funding

Expenses incurred in the delivery of services

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

	Notes	2022 \$000	2021 \$000
Employee benefits expenses	2.1(a)	4,203	6,221
Employee related provisions	2.1(b)	1,927	2,137
Other expenditure	2.2	1,717	1,643

2.1(a) Employee benefits expense

	2022 \$000	2021 \$000
Employee benefits	3,827	3,931
Termination benefits	-	1,935
Superannuation - defined contribution plans	376	355
Total employee benefits expenses	4,203	6,221

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

Termination benefits: payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Centre is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy.

Superannuation: the amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBs, or other superannuation funds.

2.1(b) Employee related provisions

	2022 \$000	2021 \$000
Current		
<u>Employee benefits provision</u>		
Annual leave	260	270
Long service leave	225	184
<u>Other provisions</u>		
Employment on costs	130	122
Total current employee related provisions	615	576
Non-current		
<u>Employee benefits provision</u>		
Long service leave	19	46
Voluntary Severances	1,289	1,504
<u>Other provisions</u>		
Employment on costs	4	11
Total non-current employee related provisions	1,312	1,561
Total employee related provisions	1,927	2,137

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

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2022

Annual leave liabilities: Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

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

The provision for long service leave is calculated at present value as the Centre does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

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

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

2.2 Other expenditure

Patient support expenses	2022	2021
	\$000	\$000
Contracted nursing	104	-
Domestic supplies	84	87
Food supplies	218	227
Medical and drug supplies	149	147
Medical services	152	104
Total patient support expenses	707	564
Repairs, maintenance and consumable equipment		
Repairs and maintenance	201	132
Total repair & maintenance expenses	201	132
Other expenses		
Audits and other related fees	62	68
Communications	8	12
Computer services	7	35
Contracted Services	201	451
COVID expenses	46	13
Doubtful debts expense	3	3
Employment on-costs (a)	98	58
Expensed assets	12	
Fuel, light and power	118	131
Insurance	37	48
Motor vehicle expenses	2	5
Printing and stationery	6	7
Training	20	25
Security, Gardening & Cleaning	109	101
Subscriptions	23	35
Other	58	33
Total other expenses	809	1,026
Total other expenditure	1,717	1,722

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

Quadruplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2022

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

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Building and infrastructure maintenance and equipment repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Expected credit losses is an allowance of trade receivables, measured at the lifetime expected credit losses at each reporting date. The Centre has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to note 5.1. Movement in the allowance for impairment of trade receivables.

3.0 Our funding sources

How we obtain our funding

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

	Notes	2022 \$000	2021 \$000
Income from State Government	3.1	6,132	6,034
User charge and fees	3.2	384	404
Other income	3.3	97	4

3.1 Income from State Government	2022 \$000	2021 \$000
3.1.1 Service agreement funding		

Service agreement funding	6,115	6,032
Total Service agreement funding received during the period	6,115	6,032

Service agreement funding funds received from the Department of Health funds the net cost of services delivered. The funds are recognised as income at the fair value of consideration received in the period in which the Centre gains control of the appropriated funds. The Centre gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at Treasury.

3.1.2 Assets assumed transferred in

Transfers from the Department of Health	12	-
Total assets transferred in	12	-

Assets transferred from other parties during the course of the period are recognised as income at fair value when the assets are transferred.

3.1.3 Services received free of charge

ICT service received from Health Support Services	5	3
Total services received free of charge	5	3

Services received free of charge that the Centre would otherwise purchase if not donated, are recognised as income at the fair value of the services where they can be reliably measured.

Total income from State Government	6,132	6,034
---	--------------	--------------

3.2 User charge and fees	2022 \$000	2021 \$000
Inpatient charges	384	404
Total user charge and fees	384	404

Revenue is recognised at the transaction price when the Centre transfers control of the services to customers. Revenue is recognised at a point-in-time when the performance obligations for these user fees and charges are satisfied when services have been provided.

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2022

3.3 Other Income	2022 \$000	2021 \$000
Interest ⁽¹⁾	9	19
Other Income	15	4
Proceeds from disposal of non-current assets ⁽²⁾	73	-
Total other income	97	23

⁽¹⁾ Interest revenue is recognised as the interest accrues.

⁽²⁾ Disposal of 3 fully depreciated customised vans (Nil net book value)

4.0 Key assets

Assets the Centre utilises for economic benefit or service potential

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

	Notes	2022 \$000	2021 \$000
Infrastructure, property, plant and equipment	4.1	-	-

4.1 Infrastructure, property, plant and equipment

Year ended 30 June 2022	WIP \$000	Computer \$000	Furniture & Fittings \$000	Plant & Machinery \$000	Motor Vehicle \$000	Total \$000
At 1 July 2020						
Gross carrying amount	-	83	1,608	1,500	150	3,341
Accumulated depreciation	-	(83)	(1,608)	(1,500)	(150)	(3,341)
Carrying amount at start of period	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Expensed	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Carrying amount at 30 June 2022	-	-	-	-	-	-
Gross carrying amount	-	83	1,608	1,500	150	3,341
Accumulated depreciation	-	(83)	(1,608)	(1,500)	(150)	(3,341)

Initial recognition

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

Assets transferred as part of a machinery of government change are transferred at their fair value.

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

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2022

4.1.1 Depreciation and Impairment

Change for the period

	Notes	2022 \$000	2021 \$000
<u>Depreciation</u>			
Furniture and fittings	4.1	-	-
Motor vehicles	4.1	-	-
Computer equipment	4.1	-	-
Other plant and equipment	4.1	-	-
Total depreciation for the period		-	-

As at 30 June 2022, there were no indications of impairment to property, plant and equipment or infrastructure.

All surplus assets at 30 June 2022 have either been classified as assets held for sale or have been written-off.

Finite useful lives

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

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

Asset	Useful life: years
Computer equipment	4 to 7 years
Furniture and fittings	10 to 15 years
Other plant and equipment	5 to 25 years

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

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

Impairment

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

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

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

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

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

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

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2022

5.0 Other assets and liabilities

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

	Notes	2022 \$000	2021 \$000
Receivables	5.1	28	33
Amounts receivable for services	5.2	1,589	1,589
Other assets	5.3	7	9
Payables	5.4	140	176
Other liabilities	5.5	29	5

5.1 Receivables

	2022 \$000	2021 \$000
<u>Current</u>		
Patient fee debtors	23	9
Less: Allowance for impairment of receivables	(12)	(9)
GST receivable	17	33
Total current	28	33

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

5.2 Amounts receivable for services (Holding Account)

	2022 \$000	2021 \$000
Non-current	1,589	1,589
Balance at end of period	1,589	1,589

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for amounts receivable for services are considered not impaired (i.e. there is no expected credit loss of the Holding Account).

5.3 Other assets

	2022 \$000	2021 \$000
<u>Current</u>		
Prepayments	7	9
Total current	7	9
Balance at end of period	7	9

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

5.4 Payables

	2022 \$000	2021 \$000
<u>Current</u>		
Trade creditors	81	126
Accrued salaries	59	51
Balance at end of period	140	176

Payables are recognised at the amounts payable when the Centre becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as settlement is generally within 15-20 days.

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

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2022

5.5 Other liabilities	2022 \$000	2021 \$000
Current		
Deposits held in Trust	11	-
Income received in advance	13	-
Unclaimed monies	5	5
Total current	29	5
Balance at end of period	29	5

6.0 Financing

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

	Notes	2022 \$000	2021 \$000
Cash and cash equivalents	6.1	7,999	7,523

6.1 Cash and cash equivalents

	2022 \$000	2021 \$000
Cash and cash equivalents	7,940	7,464
Restricted cash and cash equivalents ^(a)	59	59
Balance at end of period	7,999	7,523

Current

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.

The accrued salaries suspense account (See Note 6.1 'Restricted cash and cash equivalents') consists of amounts paid annually, from the Centre's revenue for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

7.0 Financial Instruments and contingencies

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

	Notes	2022 \$000	2021 \$000
Financial Instruments	7.1	7,999	7,523

7.1 Financial Instruments

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

	2022 \$000	2021 \$000
Financial assets		
Cash and cash equivalents	7,999	7,523
Total financial assets	7,999	7,523

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2022

7.2.1 Contingent assets

The Centre does not have any contingent assets at the end of the reporting period.

7.2.2 Contingent liabilities

Under the Long Service Leave Act 1958 (LSL Act) casual employees who have been employed for more than 10 years and meet continuous service requirements may be entitled to long service leave. Whilst a provision for casual employees who are currently still employed by WA Health and who meet the criteria has been recognised in the financial statements, the amount of the obligation for those casual employees who are no longer employed by WA Health cannot be measured with sufficient reliability at reporting date. We are currently assessing the impact of the LSL Act for those casual employees.

8.0 Other disclosures

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

	Notes
Events occurring after the end of the reporting period	8.1
Key management personnel	8.2
Related party transactions	8.3
Related bodies	8.4
Affiliated bodies	8.5
Remuneration of auditors	8.6
Equity	8.7
Supplementary financial information	8.8

8.1 Events occurring after the end of the reporting period

There are no events that occurred after the Statement of Financial Position date which would materially affect the financial statements.

8.2 Key management personnel

The Centre has determined key management personnel to include cabinet ministers and senior officers of the Centre. The Centre does not incur expenditures to compensate Ministers and those disclosures may be found in the Annual Report on State Finances.

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

Compensation band (\$)	2021	2021
\$100,001 - \$200,000	1	-
\$40,001 - \$50,000	-	1
\$10,001 - \$20,000	-	1
\$0 - \$10,000*	-	1
	1	3
	2022	2021
	\$000	\$000
Total compensation of senior officers	200	64

Total compensation includes the superannuation expense incurred by the Centre in respect of senior officers.

* An officer from the North Metropolitan Health Service undertakes the role and functions as the Centre's Chief Finance Officer. This service is provided free of charge.

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2022

8.3 Related party transactions

The Centre is a wholly owned public sector entity that is controlled by of the State of Western Australia.

Related parties of the Centre include:

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

All related party transactions have been entered into on an arm's length basis.

Significant Transactions with Government-related entities

- Income from State Government;
- equity contributions;
- services received free of charge from Health Support Services, PathWest and Department of Finance;
- lease rentals payments to Department of Finance (Government Office Accommodation and State Fleet);
- insurance payments to the Insurance Commission and RiskCover fund;
- lease rentals payments to Department of Housing (Government Regional Officer Housing);
- remuneration for services provided by the Auditor General.

Material transactions with related parties

8.4 Related bodies

The Centre has no related bodies

8.5 Affiliated bodies

The Centre has no affiliated bodies

8.6 Remuneration of auditors

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

	2022	2021
	\$000	\$000
Auditing the accounts, financial statements, controls, and key performance indicators	17	16

8.7 Equity

	2022	2021
	\$000	\$000
Contributed equity		
Balance at start of the period	156	156
Balance at end of period	156	156

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2022

8.8 Supplementary financial information

(a) Write-offs

During the financial year there were nil write offs from the Centre's asset register (2021: \$73,254) under the authority of:

	2022	2021
	\$000	\$000
The Accountable Authority	-	73



Auditor General

INDEPENDENT AUDITOR'S REPORT

2022

Quadriplegic Centre

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Quadriplegic Centre (Centre) which comprise:

- the Statement of Financial Position at 30 June 2022, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Quadriplegic Centre for the year ended 30 June 2022 and the financial position at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Other information

The Chief Executive Officer is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial statements and my auditor's report.

My opinion on the financial statements does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report

Responsibilities of the Chief Executive Officer for the financial statements

The Chief Executive Officer is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, (applicable to Tier 2 Entities) the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Executive Officer is responsible for:

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Opinion

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

In my opinion, in all material respects, the controls exercised by the Quadriplegic Centre 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 2022.

The Chief Executive Officer's responsibilities

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

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Quadriplegic Centre for the year ended 30 June 2022. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Quadriplegic Centre are relevant and appropriate to assist users to access the Centre's performance and fairly represent indicated performance for the year ended 30 June 2022.

The Centre's responsibilities for the key performance indicators

The Chief Executive 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 internal control as the Chief Executive Officer determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

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

Auditor General's responsibilities

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

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

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

My independence and quality control relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General

maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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

This auditor's report relates to the financial statements, controls and key performance indicators of the Quadriplegic Centre for the year ended 30 June 2022 included in the annual report on the Centre's website. The Centre's management is responsible for the integrity of the Centre's website. This audit does not provide assurance on the integrity of the Centre's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Jordan Langford-Smith
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
9 August 2022

