GOVERNMENT OF WESTERN AUSTRALIA

OFFICE OF THE INSPECTOR OF CUSTODIAL SERVICES

ANNUAL REPORT 2025-2026

SEPTEMBER 2026

Independent oversight that contributes to a more accountable public sector

The Inspector of Custodial Services and staff acknowledge Aboriginal and Torres Strait Islander people as the Traditional Custodians of this country, and their continuing connection to land, waters, and community throughout Australia. We pay our respects to them and their cultures, and to Elders, be they past or present.

Artwork Acknowledgement

Marcia McGuire – Kolbang 'Going Forward' (2025)
Format: Digital illustration (cover uses elements)

The artwork ***Kolbang*** – meaning 'going forward' – depicts the positive impacts the Office of the Inspector of Custodial Services has on the custodial estate in Western Australia.

The artwork embodies traditional knowledge passed on from Marcia McGuire's families of the Whadjuk, Ballardong, Yued Noongar and Badimia Yamatji Aboriginal People.



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This report is available on the Office's website and will be made available, upon request, in alternate formats.

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ABOUT THIS REPORT

This report is prepared to satisfy the Office's accountability to Parliament, pursuant to Part 5 of the *Inspector of Custodial Services Act 2003.*

It is also designed to enhance understanding of the Office's activities. This report plays a significant role in communicating aspects of the Office's work to the wider Western Australian community.

This report is available on the Office's website and will be made available, upon request, in alternative formats.

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OFFICE OF THE INSPECTOR OF CUSTODIAL SERVICES ANNUAL REPORT

TRANSMISSION LETTER

The President of the Legislative Council

The Speaker of the Legislative Assembly

ANNUAL REPORT OF THE OFFICE OF THE INSPECTOR OF CUSTODIAL SERVICES FOR THE YEAR ENDED 30 JUNE 2026

In accordance with Section 63 of the *Financial Management Act 2006*, as modified by Section 38 of the *Inspector of Custodial Services Act 2003*, I hereby submit to Parliament for its information, the Annual Report of the Office of the Inspector of Custodial Services for the year ended 30 June 2026.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006* and the *Inspector of Custodial Services Act 2003*.



Jane Higgins
Acting Inspector of Custodial Services
17 September 2026

INSPECTOR'S FOREWORD

I am pleased to present our Annual Report for 2025-2026.

It has been another remarkable year of hard work and achievement.

- We published a total of 11 inspection and review reports, exceeding our target of 9 reports for the second year in a row.
- We made 89 recommendations, below our target of 100, of which 88% were accepted by the Department of Justice (the Department), above our target of 80%.
- The average cost of each published report was approximately $266,000, below our target of $295,000.
- Our staff undertook 72 liaison visits to prisons, work camps, detention centres and court custody centres, exceeding our target of 60.
- Our Independent Visitors completed 99 visit reports, exceeding our target of 76.

This sustained high-level of output from the Office of Inspector of Custodial Services (the Office) over the past few years is remarkable for another reason and that is that it has been achieved with static resourcing. The last material increase in resources for the Office occurred in 2011 when, following the tragic death of Mr Ward in a prisoner transport vehicle, our review jurisdiction was expanded to cover reviews of custodial services in respect of one or more particular individuals.

In our 2012 Annual Report we reported having 19.2 FTE spread across three functional areas. Today we have 19.8 FTE across the same three functional areas. Over the same period, the total adult prison population has grown by 71%, the number of people held on remand has grown by 350%, and the numbers of facilities has risen by two. The nature and complexity of custodial environments have also changed significantly, so too has our internal corporate governance compliance requirements. As much as we have tried to avoid seeking additional resources, it has now become inevitable that we will soon have to seek increased funding from Government.

When we publish the results of our work, we always strive to present a balanced and evidenced based picture of what we saw and heard. It is fair to say that the negatives or criticisms often generate the most interest and capture attention. This has been the case again this year and I do not challenge whether that attention is warranted. But this year, we published several reports that identified some of the good work being undertaken within the prison and detention system; work that is almost always overshadowed by the negatives. For example, our inspection reports on the three prison farms and the five prison workcamps highlighted many positive rehabilitation and reintegration opportunities for those men who were fortunate to be sent there. Similarly, the inspection report on the Wandoo Rehabilitation Prison highlighted the great work being done in partnership with Cyrenian House, providing a drug and alcohol rehabilitation program for women. Examples of good work are not just limited to smaller facilities, and our Acacia Prison inspection report showed some positive examples of what can be achieved in a large facility.

Throughout the year our inspection reports for Broome Regional Prison, Casuarina Prison and our follow-up inspection of Hakea Prison generated significant attention, and not without good reason.

But perhaps our most significant publication this year was our review report following the Show Cause Notice we issued in March 2026 highlighting poor conditions in Hakea Prison, Casuarina Prison and Melaleuca Women's Prison. This report highlighted worsening conditions across the system, most acutely seen in these three facilities. Record population growth and daily staffing shortfalls have led to increased lockdowns, restrictions to daily regimes, and placed significant strain on infrastructure. The combination of these factors was having a significant negative impact on the health and wellbeing of prisoners, leading to poorer mental health, increased self-harm and assaults, and increased risks of suicide, assaults or major disturbances.

Our show cause report included just one recommendation focussing on the development of a comprehensive reform plan identifying short-, medium-, and long-terms plans and initiatives. We would not ordinarily be so prescriptive in the content of our recommendations but choose to do so in this case for several reasons, but primarily to discourage short term responses that defer resolution of the underlying systemic drivers of the problems highlighted. For many years we have seen reactive initiatives such as adding additional accommodation units inside already crowded prisons or adding additional beds in cells already holding two beds. But the system is at a point where critical issues can no longer be addressed in a piecemeal manner and the root cause of the problems we have documented need to be addressed through a comprehensive and strategic reform program.

The solution may not lie in just an expansion of the prison estate by way of additional beds or a new prison, although both are now required. It could also be achieved by initiatives to reduce the rates of incarceration such as developing alternatives to custody. The key point is that without major reform, the prison system cannot continue to expand as it is now, without carrying unacceptable risks to the safety and welfare of both prisoners and staff.

It is disappointing to report once again that there has been no progress on the formal implementation of the Optional Protocol to the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT) in Western Australia. We have been nominated as the National Preventive Mechanism (NPM) for justice-related places of detention in Western Australia, which will expand our current remit to include approximately 156 police lockups, but legislation and resourcing to commence this work has not progressed. Despite the absence of progress and resources, we have continued to work collaboratively with other members of the Australian NPM Network as best we can, contributing to a range of published submissions and statements highlighting OPCAT-related issues within the Australian context. This is not just an issue in Western Australia; there is widespread frustration in most jurisdictions across the country that progress has not advanced despite the deadline for implementation having passed several years ago.

We experienced enormous loss and sadness this year with the passing of our much-loved friend and colleague, Joseph Wallam (RIP). Joseph was our long serving Community Liaison Officer and was with the Office for more than 20 years. Everywhere I go people ask me about Joseph and share memories of the impact he had on them and the dedication he had to improving outcomes for members of his community and people held in prisons and detention. Joseph was so much more than his passion and commitment to his work. He was a much-loved friend and colleague to all our staff past and present. It is often said that no one is irreplaceable, but Joseph is as close as you can get.

Vale Joseph Paul Wallam (1961 – 2025)

There are many important stakeholders and partners that are critical to the work we do. Not surprisingly the Department of Justice, Corrective Services Division is our primary stakeholder organisation and although we may not always agree, the cooperative and professional relationships that exists between our staff and Department of Justice staff in head office and each facility makes our work more effective, efficient, and enjoyable. I also recognise the many strong relationships we enjoy with other key stakeholders and community organisations.

I would particularly acknowledge the professional and cooperative relationships I have enjoyed throughout the year with the Director General of the Department of Justice, Kylie Maj, and the Commissioner for Corrective Services, Brad Royce. I am also very grateful to my colleagues in oversight agencies, both here in Western Australia and in the eastern states, for the collaboration and support we have shared, including exchanges of staff and sharing knowledge and expertise. None of the achievements outlined in this report would have been possible without the hard work and dedication of all the staff in our Office. I am immensely grateful for their support and the contribution they have made throughout the year to our work and achievements. I want to acknowledge the high level of expertise and personal support I have enjoyed from members of our Senior Executive Team throughout the year.

Finally, this will be my last Annual Report prior to my retirement in November 2026. It has been an enormous honour and privilege to be entrusted with the role of Inspector of Custodial Services for the past seven years and to have served the Western Australian Parliament, the State Government, the community of Western Australia, and most importantly to be a voice for people in prisons and detention centres and their families.



Eamon Ryan
Inspector of Custodial Services

BACKGROUND

The Office is an independent statutory agency with a strong focus on performance standards in custodial facilities and the rights of people in custody. We report directly to Parliament, ensuring a high level of transparency and accountability to our work.

Our responsibilities include:

- inspecting adult prisons, youth detention centres, court custody centres, and prescribed lockups
- reviewing custodial services, including a custodial service in relation to one or more individuals
- managing and supporting the Independent Visitor Service.

The Office was established in 2000 following amendments to the *Prisons Act 1981*. The goal was to ensure a strong, independent inspection regime for prisons, court custody centres, prisoner transport, and a small number of prescribed lockups. In 2003, Parliament enacted the *Inspector of Custodial Services Act 2003* (the Act), extending the Office's jurisdiction to youth detention centres.

The Act provides the Inspector with wide ranging powers of access to facilities, people, documents, and information to carry out the functions of the Office.

Eamon Ryan was appointed as the Inspector in May 2019 for a five-year term. He was reappointed to a second five-year term in May 2024.

OUR VISION

To promote humanity and decency in custodial facilities and services throughout Western Australia.

OUR STAKEHOLDERS

The Inspector is an independent statutory officer who reports directly to the Parliament of Western Australia. However, the Inspector also provides an important source of alternative, independent advice to Government through their relationship with the Minister for Corrective Services.

To ensure a contemporary understanding of prison and detention centre policy and operations, it is essential we maintain open communication with the Department of Justice's executives (the Director General and the Commissioner for Corrective Services), and operational staff.

Our way of working allows people in custody, their families, non-government organisations, and other agencies to provide vital information and context to the operation of custodial services. It also allows us to provide transparency and education to the public about the outcomes being achieved for those in custody.

OUR VALUES

INTEGRITY

We act ethically, honestly, impartially, and in the best interests of the community.

EQUITY

We treat all people with respect and we value diversity.

QUALITY

We are efficient, deliver on-time, and provide well researched advice and recommendations.

INNOVATION

We value creativity, learning, and continuous improvement.



CONTINUOUS INSPECTION MODEL

We do not think it is possible to accurately assess the performance of a facility based only on a snapshot every three years. Risks and performance change over time, and more frequent oversight is needed, even though this may not lead to a formal report to Parliament. We use several mechanisms to ensure regular monitoring of risk, performance, and progress, including:

- Three yearly inspection reports of custodial facilities
- Regular monitoring and liaison visits to custodial facilities
- Deep-dive thematic reviews into custodial services or cohorts of people in custody
- Regular monitoring of custodial services data and key indicators
- Feedback from Independent Visitors attending custodial facilities at regular intervals
- Regular engagement with the Department of Justice and other key stakeholders.



INSPECTIONS

Under the Act we must inspect and report to Parliament at least once every three years on:

- seventeen prisons, including five prison work camps
- youth detention centres
- all court custody centres
- police lockups 'prescribed' for use as court custody centres.

Inspections present an opportunity to test the performance of custodial facilities – highlighting both areas of strength and positive practices, and areas for improvement. They can be announced, unannounced, or announced with limited notice. They can also occur more regularly than the three-yearly requirement where concerns exist around how a facility is functioning.

The Office assesses the performance of custodial facilities against the inspection standards for adult prisons and youth detention centres. The standards cover eight core themes, reflecting the key elements integral to an individual's successful journey through custody and reintegration into community. Each inspection is scoped to focus on a range of standards assessed as being both relevant to the facility, and of interest to the Office, based on ongoing monitoring activities and analysis of information available at the time.

An inspection involves evidence gathering, triangulation of evidence, research and analysis, and usually includes one to two weeks on site, depending on risk and complexity. At the end of the onsite phase, interim findings are delivered to local management and head office representatives. These are preliminary observations and areas where recommendations and findings are likely. This allows the initiation of immediate improvements, particularly where risks exist.

The Act requires us to prepare an inspection report which may include findings, advice, and recommendations. We must also give parties an opportunity to make submissions before expressing, or implying, a critical opinion of them in a report.

The final report must be held by the Speaker of the Legislative Assembly and the President of the Legislative Council for 30 days before tabling on the next available sitting day of Parliament. This means the public release of all our reports is delayed for a minimum of 30 days after lodgement. Other Western Australian statutory officers do not face such a long embargo.



Figure 1: The eight core themes of the inspection standards for adult custodial facilities.

COMPLETED INSPECTIONS

6 FACILITIES INSPECTED IN 2025-2026

JULY 2025	Wandoo Rehabilitation Prison
FEB 2026	Bunbury Regional Prison
OCT 2025	Casuarina Prison
MAR 2026	Melaleuca Women's Prison
NOV 2025	Roebourne Regional Prison
MAY 2025	Eastern Goldfields Regional Prison

PUBLISHED INSPECTION REPORTS

7 REPORTS RELEASED IN 2025-2026

162	Follow-up inspection of Hakea Prison
163	Inspection of Acacia Prison
164	Inspection of Karnet, Pardelup, and Wooroloo Prison Farms
165	Inspection of Work Camps
166	Inspection of Broome Regional Prison
167	Inspection of Wandoo Rehabilitation Prison
168	Inspection of Casuarina Prison

UPCOMING INSPECTIONS

7 INSPECTIONS PLANNED IN 2026-2027

Section 33(2)(e) of the Act requires the Inspector to provide notice via the Annual Report of announced inspections that will be conducted in the next financial year. There are seven inspections proposed for 2026-2027, including:

JULY 2026 – Bandyup Women's Prison	SEPTEMBER 2026 – West Kimberley Regional Prison	NOVEMBER 2026 – Banksia Hill Detention Centre	NOVEMBER 2026 – Unit 18 Youth Detention Centre
FEBRUARY 2027 – Court Custody Centres	FEBRUARY 2027 – Boronia Pre-release Centre for Women	MAY 2027 – Acacia Prison	

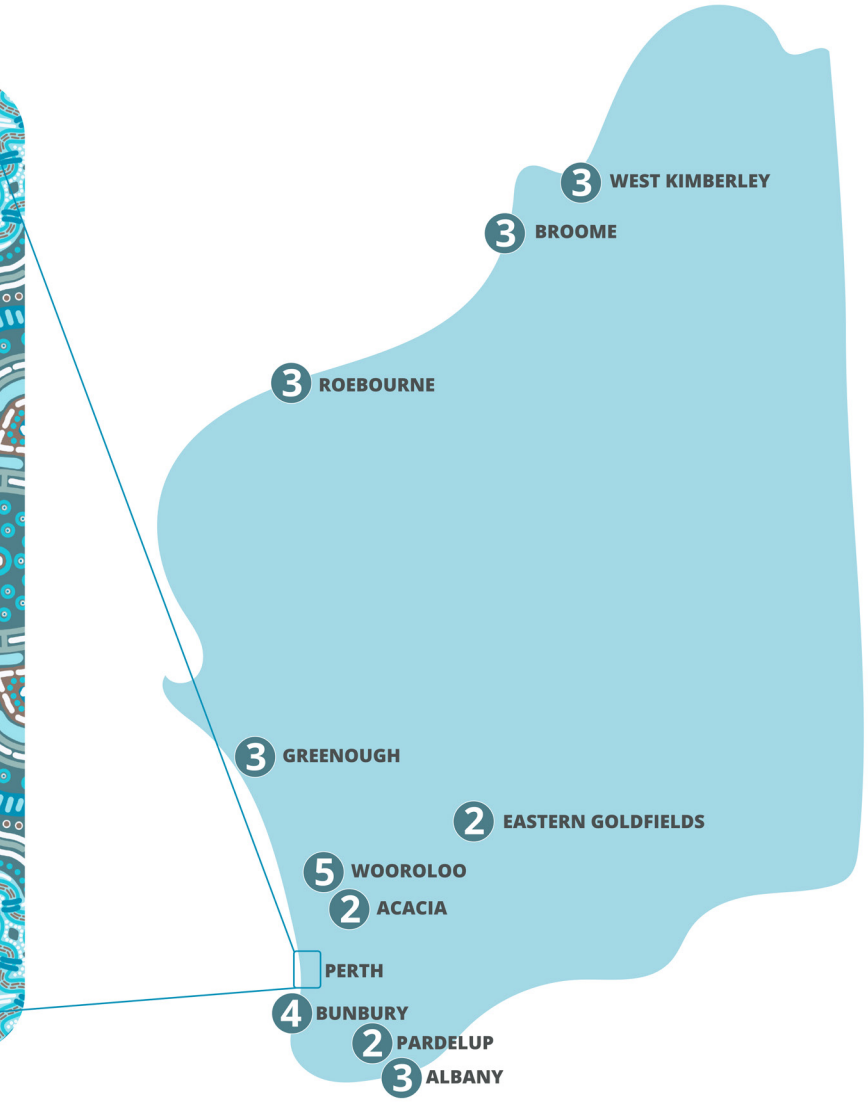
MONITORING / LIAISON VISITS

We regularly visit all custodial places within our jurisdiction. These visits are critical to monitoring performance, risks, and improvement opportunities, and to identify emerging themes or areas of concern. Visits can be announced or unannounced and undertaken at any time of day or on any number of occasions.

Our visit schedule reflects the risk profile of each facility. We visit most facilities at least three times per year, and higher risk locations four or more times. Visits can be increased in response to risk or concern. We visit work camps periodically and court custody centres once every three years.

This year we conducted 72 liaison visits.

BANDYUP	6
BANKSIA HILL	5
BORONIA	2
CASUARINA	6
HAKEA	6
KARNET	3
MELALEUCA	4
UNIT 18	3
WANDOO	3
WORK CAMPS	2
COURT CUSTODY	2



REVIEWS

The *Inspector of Custodial Services Amendment Act 2011* was enacted in response to the coronial inquest into the heat-related death of Aboriginal Elder, Mr Ward, in a prisoner transport vehicle. It expanded and embedded the Inspector's powers to examine aspects of custodial services and the experience of individuals or groups of people in custody. The Office developed its review function to exercise these powers.

Reviews enable us to perform a deep dive into systemic policy or service delivery issues impacting the custodial estate or specific groups of people in custody. This permits a targeted approach on key issues and helps inform key stakeholders and the community.

Like inspections, reviews lead to findings and may include advice and recommendations. Since 2012, we have addressed a wide range of topics relating to security, safety, health, welfare, rehabilitation, and management.

This year we released four review reports.

1

NON-CUSTODIAL STAFFING SHORTAGE

The report found that chronic shortages and flawed staffing models for non-custodial roles in WA prisons undermined health, rehabilitation and reintegration services, risking poorer outcomes for people in custody.

2

WORKERS COMPENSATION TRENDS IN WA PRISONS

The report found workers' compensation claims in WA prisons, particularly psychological injuries, have risen sharply since 2019, driving staffing shortages and operational disruptions. Systemic weaknesses in management resourcing, and early intervention limited the Department of Justice's ability to respond effectively.

3

FOLLOW-UP: CONTACT WITH FAMILY AND OTHERS WHILE IN CUSTODY

The report found people in custody in WA continue to face significant barriers to maintaining contact with family, driven by overcrowding, staff shortages, reduced visits access, and delayed digital reforms. These barriers undermined wellbeing and rehabilitation.

4

SHOW CAUSE NOTICE - HAKEA PRISON, CASUARINA PRISON, AND MELALEUCA WOMEN'S PRISON

The report found that worsening overcrowding, staffing shortages and prolonged lockdowns had driven a system-wide crisis in WA prisons, creating unsafe, degrading conditions and escalating risks to prisoner and staff wellbeing that required urgent, whole-of government reform.

INDEPENDENT VISITOR SERVICE

The Independent Visitor Service plays a central role in strengthening oversight and transparency across custodial settings. Independent Visitors are community volunteers appointed by the Minister, having regard to the Inspector's advice, and contribute directly to the Inspector's reporting and engagement with government. Their work complements the Office's broader monitoring and inspection activities.

Independent Visitors provide an independent, community-based perspective. During site visits, they observe conditions, speak directly with people in custody to hear their experiences and concerns, and record complaints about issues relating to their treatment or the conditions of the facility. This engagement allows Independent Visitors to help individuals navigate concerns and seek resolution where possible. Where matters require escalation, Independent Visitors may raise them with senior custodial staff to support prompt attention.

This year Independent Visitors submitted 99 reports, raising over 1,100 items.

Each visit is documented through a report submitted to the Office. These reports capture key themes, individual concerns, and observations from the visit. The Office reviews this information and may refer relevant matters to the Department of Justice for investigation, clarification, or response. Ongoing issues are monitored and followed up as required. Outcomes and responses are communicated back to people in custody either during subsequent visits or through facility management.

Key themes arising from Independent Visitors throughout 2025-26 were:

HEALTHCARE ACCESS

Delays in medical, dental and specialist care, including long wait times, medication continuity issues, intake screening delays, and limited mental health capacity.

PROGRAMS & PAROLE

Delayed or unavailable treatment programs affecting parole eligibility and rehabilitation pathways, particularly where staffing or minimum numbers are barriers.

POOR COMMUNICATION

Lost forms, slow processing and poor communication leave prisoners unclear about parole, transfers, appointments and entitlements.

LIVING CONDITIONS

Maintenance delays, pests, poor food quality and inadequate facilities are recurrent concerns affecting daily living conditions.

MENTAL HEALTH CARE

High mental health needs, limited ongoing care, and gaps in intake screening and follow-up services, particularly for vulnerable populations.

PROCEDURAL FAIRNESS

Concerns about inconsistent decisions and lack of transparency can reduce confidence in complaint processes, confidentiality and safety from retaliation.

COMMUNITY & STAKEHOLDER ENGAGEMENT

The Office undertakes a broad range of activities beyond its core inspection program to support effective oversight of the state's custodial system. These activities help ensure our work remains informed by current issues, emerging risks, and diverse community perspectives.

GOVERNMENT RELATIONS

While independent and reporting directly to Parliament, the Inspector maintains regular engagement with the Minister for Corrective Services to discuss key risks, concerns, and areas of strong performance.

The Inspector also has regular scheduled meetings with the Director General of the Department of Justice and Commissioner for Corrective Services, supporting information sharing and timely resolution of issues. Senior officers from the Office and the Department of Justice maintain regular contact at the operational level.

The Inspector contributes to State and Federal parliamentary processes through submissions, evidence, and advice when requested, including providing the Legislative Council Standing Committee on Public Administration with inspection exit debriefs to support transparency and oversight.

The Office also continues to support whole-of-government efforts to respond to the Disability Royal Commission, including participation in the State Government's Implementation Working Group.

COMMUNITY ENGAGEMENT

Engagement with community organisations and stakeholders is a key part of our work. The Inspector, Deputy Inspector, and senior staff regularly consult with community groups representing people affected by incarceration, as well as those with an interest in custodial processes and outcomes. These discussions provide valuable insight into systemic issues and emerging concerns and help shape the focus of inspections and thematic reviews.

CULTURALLY INFORMED PRACTICE

During the year, the Office also progressed work to strengthen how cultural knowledge and expertise inform inspections. Given the significant over-representation of Aboriginal people in Western Australia's custodial facilities, there has been a focus on improving culturally safe engagement practices and ensuring findings are grounded in appropriate cultural understanding. This included engaging a cultural consultant to participate in the inspection of Eastern Goldfields Regional Prison and hosting a Cultural Safety Advisor from the Western Australian Ombudsman's Office during the inspection of Melaleuca Women's Prison. The Office will continue working with community and cultural representatives to refine these approaches and embed culturally informed practices across its work.

INTERSTATE INSPECTORATES

The Office maintains strong connections with inspectorates across other Australian jurisdictions. Information sharing and collaboration occurs through regular forums, including quarterly interjurisdictional meetings and the annual National Inspectors' Meeting, which in 2026 was hosted by the Queensland Ombudsman. The Office also continues to support professional exchange opportunities, enabling staff to contribute to and learn from inspections in other jurisdictions. This year's exchanges included interstate colleagues attending inspections at Casuarina, Roebourne, and Bunbury prisons, and participation of a senior staff member from Western Australia in an inspection of the Brisbane Youth Detention Centre.

AUSTRALIAN NATIONAL PREVENTIVE MECHANISM

At a national level, the Office remains an active participant in the Australian NPM contributing to regular meetings and joint statements and submissions.

UNIVERSITIES

The Office continues to support student learning and development through placements and internships, hosting participants from the University of Western Australia, Murdoch University, and the McCusker Centre. These opportunities provide practical experience within the justice system while also bringing new perspectives and contemporary academic insights into the Office's work. The Inspector is also a member of the Edith Cowan University Criminology and Justice Consultative Committee.

REVISED INSPECTION METHODOLOGY

Over the past year, the Office implemented a revised inspection methodology following a broader review of its operating model. The changes aimed to strengthen governance, improve the quality of evidence used to support findings, and reduce the time taken to publish inspection reports. After successful trials at Broome Regional Prison (March 2025) and Wandoo Rehabilitation Prison (July 2025), the revised approach was adopted as standard practice.

Key improvements included:

- Restructuring and revision of the Inspection Standards for Adult Custodial Facilities to improve their functionality as a performance assessment tool during inspections.
- Greater emphasis on the development of an inspection's scope, using available evidence to risk-assess which standards an inspection should prioritise.
- Improved engagement with Superintendents in the planning phase by incorporating a self-assessment process, which feeds into the inspection's scoping assessment.
- Development of new writing templates and evidence collection tools.
- Development of a knowledge library to capture the knowledge and expertise of our staff and to assist with onboarding new staff.
- Revised process mapping to strengthen planning and improve timeliness of reporting.
- Increased use of technology, such as Microsoft Teams and CoPilot, to improve efficiency.

These changes have delivered measurable results. Average report drafting time reduced from 29 weeks to 14 weeks, and overall publication time decreased from 50 weeks to 30 weeks following on-site inspections. This has enabled inspection findings to be released earlier, improving their relevance and impact.

To support continuous improvement, the Office has established a Business Improvement Register and commenced a performance audit of the revised methodology to assess its effectiveness and identify further refinements. This commitment to continuous improvement aligns with our value of innovation.

In parallel, the Office progressed a review of the Inspection Standards for Youth Custodial Facilities ahead of inspections scheduled for November 2026. The updated youth standards align with the revised adult framework and reflect contemporary practice. Work has also begun on a standalone inspection methodology for court custody centres, recognising their distinct operating environment, with inspections scheduled for early 2027.

Finally, the Office commenced an internal review of the Independent Visitor Service to strengthen governance and better support Independent Visitors, with this work continuing into 2026–27.

ACTIVITY SUMMARY

TABLED REPORTS

11

Target Exceeded in FY25-26

This year we tabled **11 reports** in Parliament.

This included seven inspection reports and four thematic reviews.

Target: nine reports

COST OF REPORTS

~$266K

Average Cost Decreased

This year we produced 11 reports at an average cost of approximately **$266,000**.

In FY24-25 we produced 11 reports, with the average cost per report of approximately $268,000.

Target: $295,000

RECOMMENDATIONS

89

Acceptance Rate Increased

74 of 89 recommendations were either
Supported,
Supported in principle, or
Supported current practice
or project.

This equates to an **83% support** rate, above the target of 80%.

Target: 80%

INDEPENDENT VISITOR REPORTS

99

Target Achieved in FY25-26

This year our Independent Visitors produced 99 reports at an average cost of approximately **$6,400**.

Target: 76

OTHER INTERACTIONS

SHOW CAUSE NOTICES

The Inspector of Custodial Services Act 2003 gives the Inspector power to issue a show cause notice to the Chief Executive Officer of the Department of Justice if there are reasonable grounds to suspect there is a serious risk to the security, control, safety, care or welfare of a prisoner, detainee or a person in custody; or that a prisoner, detainee or person in custody is being, or has been, subjected to cruel, inhuman or degrading treatment.

The effect of the notice is that the Department of Justice must show cause why the matter should not be referred to the Minister. This power came into force on 18 January 2012.

Ideally, communication between the Inspector, the Department of Justice, and the Minister will be such that matters of risk can be raised and responded to without the need for a show cause notice.

The Office issued one show cause notice in the 2025-26 period relating to the conditions at Hakea Prison, Casuarina Prison and Melaleuca Women's Prison.

SHOW CAUSE NOTICE – HAKEA PRISON, CASUARINA PRISON AND MELALEUCA WOMEN'S PRISON

The Inspector issued a show cause notice in March 2026 in relation to Hakea, Casuarina and Melaleuca prisons, after forming a reasonable suspicion that conditions posed a serious risk to the control, safety, or welfare of prisoners and that some treatment may have been cruel, inhuman or degrading. This followed an earlier notice issued in 2024 for Hakea, with evidence showing that conditions had not improved and had instead spread across multiple facilities, indicating a broader system failure.

The decision to issue the Notice was driven by mounting system pressures, including rapid growth in the prison population and chronic staffing shortages. These pressures had resulted in overcrowding, frequent lockdowns, and reduced access to basic services, family contact and rehabilitation. Prisons were operating at or above capacity, with routine practices such as triple bunking and prisoners sleeping on mattresses on the floor becoming common.

Operational conditions had deteriorated significantly. Lockdowns had reduced time out of cell and access to essential services, while staffing shortfalls limited the ability to maintain safe routines. Across the three prisons, there had been increases in use of force, assaults, self-harm incidents and deaths in custody, alongside declining mental health and wellbeing among prisoners. These conditions were also affecting staff, who reported unsafe working environments, high stress and burnout.

The evidence demonstrated these issues were no longer isolated to a single prison but reflected a system wide breakdown. The Inspector found that persistent overcrowding, workforce instability and inadequate infrastructure had created environments characterised by heightened risk, restricted regimes and diminished access to basic entitlements. The report drew parallels with known warning signs preceding past serious incidents, such as the Greenough Regional Prison riot, reinforcing the urgency of intervention.

The report made one overarching recommendation: that Government commit to a funded, whole of system reform plan with clear actions, timeframes and accountability. The Department of Justice acknowledged the seriousness of the concerns in its response and outlined existing and planned initiatives, but noted the recommendation was directed to Government and emphasised that broader, system level reform would be required to address the underlying pressures.

The Inspector has referred the Show Cause Notice and the Department of Justice's response to the new Minister for Corrective Services.

UNITED NATIONS OPTIONAL PROTOCOL TO THE CONVENTION AGAINST TORTURE AND OTHER CRUEL, INHUMAN, OR DEGRADING TREATMENT OR PUNISHMENT (OPCAT)

The Office remains the nominated NPM for justice-related places of detention in Western Australia. This will expand the Office's current remit to include 156 police lockups. However, as reported in previous years, legislation, and resourcing to commence this work has not progressed.

Despite this, our existing remit allows for the monitoring of cruel, inhuman or degrading treatment within the state's prisons, youth detention centres, court custody centres and prescribed lockups. We have also continued to work collaboratively with other members of the Australian NPM and contributed towards a range of published submissions and statements highlighting OPCAT-related issues within the Australian context.

The Australian NPM produces an annual report highlighting the activities of member bodies throughout Australia. The 2024-25 Annual Report can be found on the Commonwealth Ombudsman's website.



OUR ENVIRONMENT: CUSTODIAL AND OFFICE PRESSURES

Western Australia's Custodial Estate Facts and Figures as at June 30 2026

ADULT POPULATION

ADULT MALES
7,809
Non-Aboriginal: 4,493 (57%)
Aboriginal: 3,316 (43%)

ADULT FEMALES
888
Non-Aboriginal: 403 (45%)
Aboriginal: 485 (55%)

Nine out of 18 facilities are operating over capacity with 111 people in custody sleeping on a mattress on the floor.

YOUTH POPULATION

YOUNG MALES
77
Non-Aboriginal: 24 (31%)
Aboriginal: 53 (69%)

YOUNG FEMALES
3
Non-Aboriginal: 2 (66%)
Aboriginal: 1 (34%)

Banksia Hill Detention Centre was operating at 36% capacity and Unit 18 Youth Detention Centre had no occupants.

SENTENCE STATUS

ADULT MALES
Unsentenced: 3,302 (42%)
Sentenced: 4,507 (58%)

ADULT FEMALES
Unsentenced: 384 (43%)
Sentenced: 504 (57%)

YOUNG PEOPLE
Unsentenced: 55 (69%)
Sentenced: 25 (31%)

COST PER PRISONER 25-26 FY

Adult: $388 per day / $141,620 per year
Juvenile detention: $4,533 per day / $1,654,545 per year

RATE OF RETURN WITHIN TWO YEARS TO CORRECTIVE SERVICES

ADULT

49.27%

2021-2022	2022-2023	2023-2024
39.62%	40.87%	41.79%

2024-2025	2025-2026
45.61%	49.27%

JUVENILE DETENTION

84%

2021-2022	2022-2023	2023-2024
85.71%	81.03%	82.95%

2024-2025	2025-2026
90.63%	84.00%

DEATHS IN CUSTODY 25-26 FY

TOTAL 19

DEATH - APPARENT NATURAL

Aboriginal	Non-Aboriginal
3	8

DEATH - APPARENT UNNATURAL - SUICIDE

Aboriginal	Non-Aboriginal
2	3

DEATH - APPARENT UNNATURAL - UNKNOWN

Aboriginal
1

DEATH - UNABLE TO DETERMINE WHETHER NATURAL/UNNATURAL

Aboriginal	Non-Aboriginal
1	1

SELF-HARM

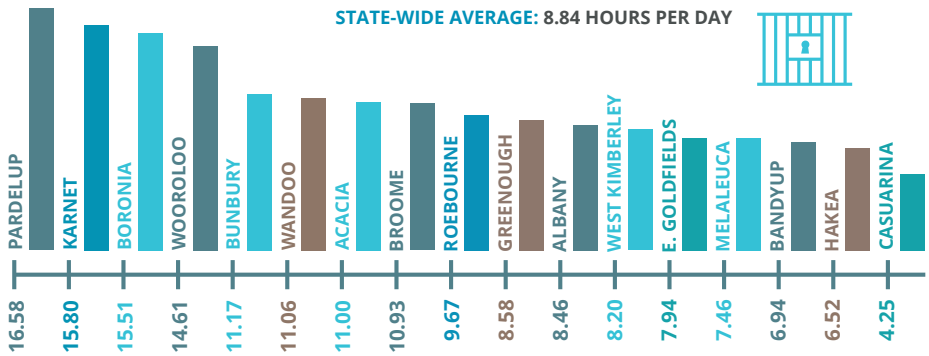
Average self-harm occurrences per 100 prisoners: 16.7

ATTEMPTED SUICIDE

Total occurrences: 47
Average occurrence per 100 prisoners: 0.55 (1 in every 180 prisoners).

AVERAGE TIME OUT OF CELL FOR 25-26 FY

STATE-WIDE AVERAGE: 8.84 HOURS PER DAY



CHRONIC OVERCROWDING CONTINUES TO IMPACT ADULT PRISONS

The adult custodial population continued to grow, reaching a record 8,730 in February 2026, before falling to 8,589 by the end of the 2025-26 financial year. Across the year, the daily average population was 8,560 – a 6% increase from the 8,078 recorded in the previous financial year. This growth was driven mostly by the male prison population, which increased from an average of 7,242 to 7,687, while the number of women in custody grew from an average of 836 to 872.

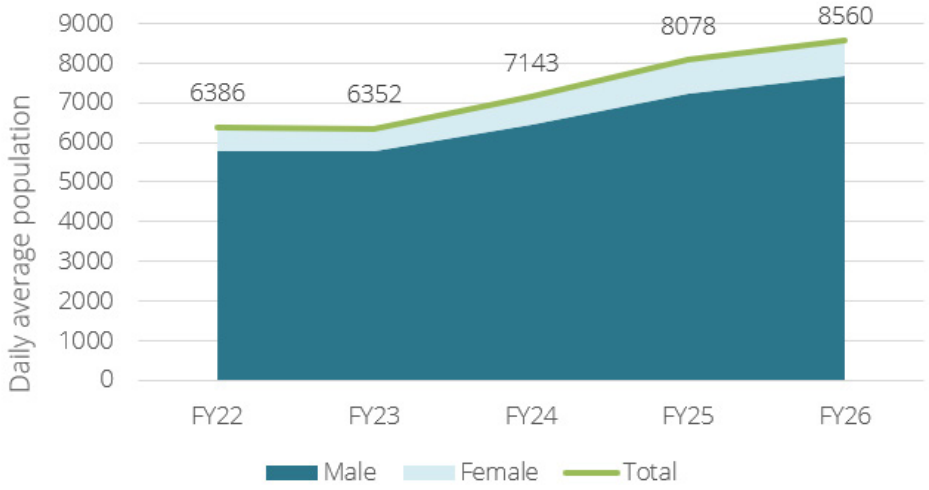


Figure 2: The prison population has continued to increase throughout the past year.

The number of prisoners being held at some prisons have exceeded their general-purpose bed capacity, with many prisoners sleeping on a mattress on the floor. As at 30 June 2026, nine prison facilities exceeded their capacity, while another four were at least at 95% capacity. The lowest utilisation level of any adult facility is 91.9%. Banksia Hill Detention Centre was at 36% capacity (compared to 40% in the previous year), while positively, Unit 18 Juvenile Detention Centre with 48 beds has been unoccupied since the end of April 2026.

Population pressures continued to result in overcrowding and triple-bunking. Many cells originally designed to house one person had been retrofitted to hold two, and now some are housing a third prisoner by putting a mattress on the floor. At the end of this financial year, there were 102 men and nine women experiencing these 'alternate sleeping arrangements' while in custody.

The primary cause of the increase in prison population is the rise in unsentenced prisoners (remand prisoners). Proportionately, remand prisoners make up 40% of the total prison population, increasing from 3,323 at 30 June 2025 to 3,416 at the same time this year. The Office is currently conducting a review into the increase in remand prisoners and the impact this is having on the system.

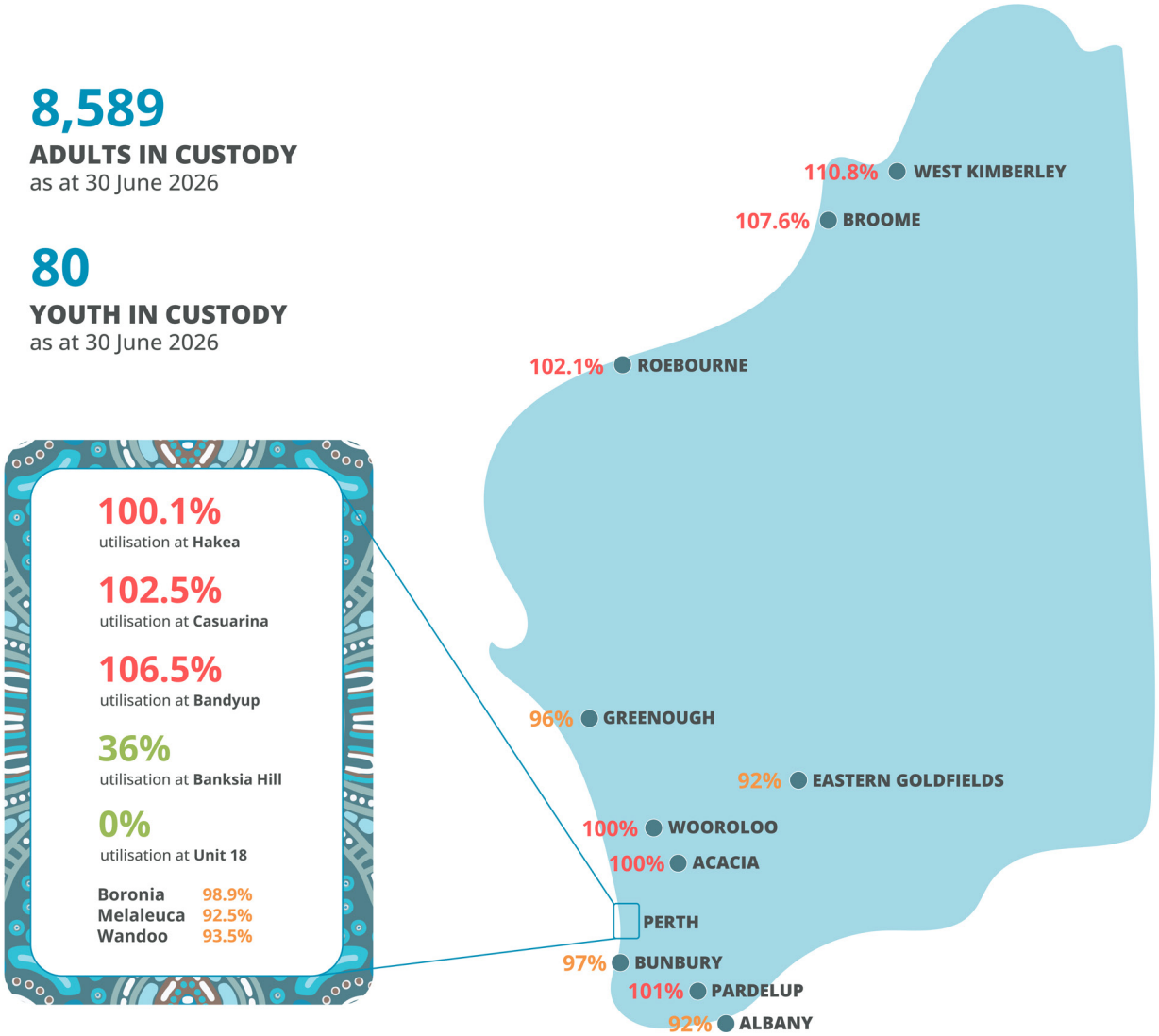


Photo 1: Crowded conditions at Broome Regional Prison.

Overcrowding has a significant impact on the safety, wellbeing, and physical and mental health of both people in custody and prison staff.

Triple bunking places additional pressure on prisoners' living conditions and increases health risks. Cells designed for a single occupant are often used to accommodate three people, resulting in cramped, poorly ventilated environments. Combined with limited opportunities to shower with ongoing lockdowns, this can lead to unhygienic conditions and sanitation concerns, particularly for the person sleeping on a mattress on the floor, often close to the shared toilet.

Ongoing overcrowding also increases operational risks. As prisoner numbers rise, safe staff-to-prisoner ratios become more difficult to maintain, reducing staff capacity to respond effectively to incidents. Crowded living conditions can heighten tension between prisoners, contributing to conflict, assaults, and other behavioural issues as people spend prolonged periods confined in close quarters.



STAFF SHORTAGES CONTINUE TO IMPACT DAILY OPERATIONS AND CREATE UNSAFE ENVIRONMENTS

Record prisoner populations continue to place significant pressure on prisons, with the impact exacerbated by ongoing custodial and non-custodial staffing shortages. Despite recruitment efforts and additional funding, many facilities continue to experience daily staffing shortfalls, difficulties attracting skilled workers, and reduced workforce capacity due to persistently high levels of workers' compensation and personal leave.

In August 2025, our review into non-custodial staffing shortages identified that 20% of health and wellbeing roles were vacant (OICS, 2025). Chronic shortages of health and mental health staff are a determining factor for deteriorating wellbeing and escalating risk for prisoners and staff. A well-documented challenge of attracting clinical staff in prisons is the inability to match terms and conditions of employment offered elsewhere, such as salary sacrificing arrangements and additional financial incentives offered by the Department of Health. Prisons continue to manage growing numbers of people in custody with acute and complex mental health needs and, over the past year, we have continued to observe the impact of clinical staffing shortages on the ability of many prisoners to access the care they need.

Persistent staffing shortages have also weakened relationships between prisoners and staff, normalised unsafe staff-to-prisoner ratios, and increased reliance on lockdowns to maintain order and security. Many staff have reported moral injury and feeling unsafe at work marked by high assault risks, inadequate supervision ratios and reliance on inexperienced staff.

As vacancies, attrition and unplanned leave result in low custodial staff numbers, regime restrictions intensify. All our inspections and reviews this year have consistently found these staffing issues greatly impact prison operations and services for prisoners, such as:

- education and training opportunities and delivery are limited
- rehabilitation outcomes are not realised
- health services are reduced
- family visits are cancelled or reduced
- prolonged lockdowns and limited time out of cell hours

These restrictions stoke prisoner frustrations and escalate the risk of assaults on fellow prisoners and custodial staff. This in turn affects staff stress levels while increasing injuries, particularly psychosocial injury, and workers' compensation claims which creates a dangerous feedback loop.

Most people in custody will return to our communities and we all expect that our prison system will rehabilitate offenders to reduce reoffending and create safer communities when they are released. When understaffing restricts basic services and effective rehabilitation, this is much less likely to be achieved.

As stated in our Show Cause Notice in June 2026, 'the adult custodial system is operating in a sustained state of unsafe failure, driven by unprecedented population growth and chronic workforce instability that have far outpaced the system's capacity to respond.' (OICS, 2026). Ongoing staffing pressures undermine safety, stability and effective prison operations.

HIGHLIGHTING POSITIVE PRACTICES ACROSS WESTERN AUSTRALIAN PRISONS

Despite operating in environments affected by longstanding challenges, including those identified in the Show Cause Notice report published in June 2026, our inspections continue to identify examples of positive practice. Recognising and highlighting these achievements is important, as they demonstrate the dedication of staff and the good work occurring across some prisons in Western Australia.

Acacia's holistic patient centred healthcare model

Our inspection of Acacia Prison found the prison has made considerable progress to provide reliable access to healthcare and dental services, led by a holistic patient centred approach (OICS, 2025). When surveyed, people in custody at Acacia expressed higher satisfaction levels with health services than the state average and compared to the previous inspection. Additionally, staff have reported improved morale with the new health services model. This has been achieved by all healthcare teams working together in a holistic service model, including dental, mental health, psychology, and primary care.

Perception of Acacia Health Services

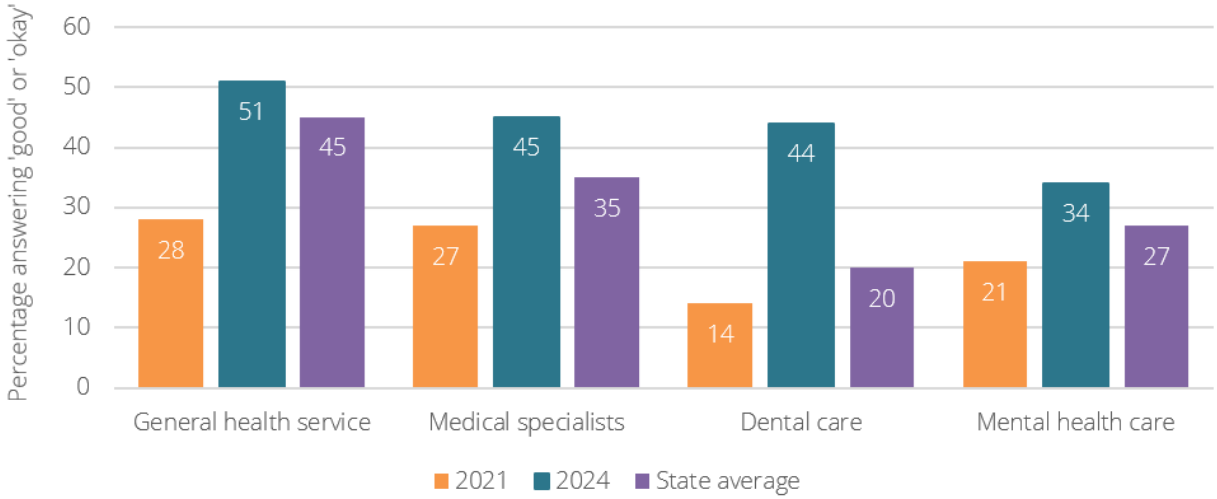


Figure 2: More prisoner survey respondents felt health services were 'good' or 'okay' compared to the previous inspection.

Acacia's delivery of rehabilitation programs

Acacia has also maintained high levels of criminogenic program delivery (OICS, 2025). This included innovative programs for employment, reintegration and offender treatment needs. They are contracted to deliver six thousand hours of programs addressing offender treatment needs such as: substance use, family and domestic violence, sexual offending and cognitive skills. A wide range of voluntary programs are also offered to address issues such as: drug and alcohol addiction, domestic violence, general violence prevention, parenting, employment, gambling addiction, and mentoring.

The work of Peer Support Programs

Most custodial facilities have a Peer Support Program, where prisoners who have been trained can provide support and listen in confidence to other prisoners. Peer support prisoners are often prisoners who are experienced and familiar with the custodial system and can provide support during orientation, assist with daily living concerns, and advocate on behalf of other prisoners.

Our inspection of prison farms found that peer support prisoners fairly represented the broader multicultural population and assisted in monitoring and managing prisoner welfare (OICS, 2025). They meaningfully contribute to several aspects of the prisoner journey, including:

- Providing support during orientation – orientating new arrivals and performing welfare checks within the first week to ensure people were settled and had access to basic needs such as: canteen funds and necessary medications.

- Assisting with daily living concerns, such as conditions in cells and units, food variety, access to visits and recreation activities.
- Ongoing welfare monitoring and communicating prisoners' needs to officers.
- Providing release support – helping peers write resumes and parole applications.
- Other assistance where required – preparing peers for court attendances.
- Peer support prisoners also offer welfare, social and cultural support and parole planning. Some have had their roles further developed by including mental health, suicide prevention and disability awareness training. Peer support workers can also meaningfully assist prisoners to navigate their time in prison, as Peter's story below shows.

Peter's story – Volunteering as peer support

As part of my volunteer role in peer support I have been able to aid fellow prisoners with welfare, legal, parole and grief related issues. Having lived through the many dysfunctional areas of the prison system, I am compelled to help others once I am out of here. I intend to make use of my experience once I am out and be involved in men's groups.

Wandoo's unique alcohol and other drug rehabilitation program

Wandoo Rehabilitation Prison is Western Australia's only dedicated alcohol and other drug rehabilitation prison for women, and one of the state's best examples of therapeutic and trauma informed rehabilitation in custody. Since its inception in 2018 as part of Western Australia's Methamphetamine Action Plan, Wandoo has evolved into a structured, trauma-informed, and community-driven facility that supports residents through a holistic journey of recovery. Our inspection found Wandoo remains a success story where women are offered genuine opportunities for recovery and transformation (OICS, 2026).



Photo 1: Wandoo Rehabilitation Prison.

By partnering with Cyrenian House, Wandoo continues to offer a unique and innovative program to address alcohol and other drug addictions. By employing a community-as-method approach, residents are immersed in ongoing interaction with peers and counsellors to address the root causes of behavioural and psychological dysfunction. Weekly multi-disciplinary team meetings bring together Cyrenian House and facility staff to assess current residents' progress and review new applicants. This collaborative approach ensured progression through the program was well-informed and balanced.

When surveyed, 98% of residents responded they felt safe at Wandoo, which is in stark contrast to the 28% average across all of the State's custodial facilities. Residents also reported low rates of physical abuse, while verbal abuse and intimidation were actively addressed through the facility's robust anti-bullying framework. These results are a reflection of Wandoo's focus on safety and its trauma-informed philosophy and operating model.

The unique rehabilitation and reintegration opportunities at Western Australia's work camps

Work camps offer a unique pathway towards rehabilitation and release by providing structured, real-world environments where men can develop work habits, life skills and reconnect with community expectations. There are five work camps in Western Australia, each attached to a host prison, but work camps more closely mirror daily community routines. From our last inspection, prisoners consistently informed us that work camps help them reconnect with normal life, build social ties and transition to release into the community (OICS, 2025). A notable benefit of work camps is they operate at a lower cost per prisoner than their host prisons, yet since 2020, workcamps have rarely exceeded 75% capacity. There has, however, been a push over the past year to maximise occupancy in most workcamps.



Photo 2: Wyndham Work Camp.

Each work camp offers different types of work and opportunities. Some prisoners are approved for unsupervised external activities in their local community where they may work with local businesses, community groups, and government entities. Examples include manual labour, landscaping and helping setup/ pack down major events such as agricultural shows.

Many work camp prisoners live in self-care facilities and are required to manage their own lives with expectations that are no different from an average person living in the community. They are expected to prepare their own meals, maintain their own living environment, transport themselves to and from work, and manage their own time to balance work, recreation, socialising and domestic duties.

Work camps offer meaningful reintegration opportunities to engage in activities that build life skills, social connections, and a sense of contribution that ultimately translates the routines of camp life into the realities of life after release.

MOST RECOMMENDATIONS ARE SUPPORTED BY THE DEPARTMENT OF JUSTICE

The Office published 11 reports over the last financial year which included 89 recommendations seeking to improve practice and conditions for both people in custody and staff. The Department of Justice has, to a large extent, supported 83% of recommendations. Eleven (12%) recommendations were not supported.

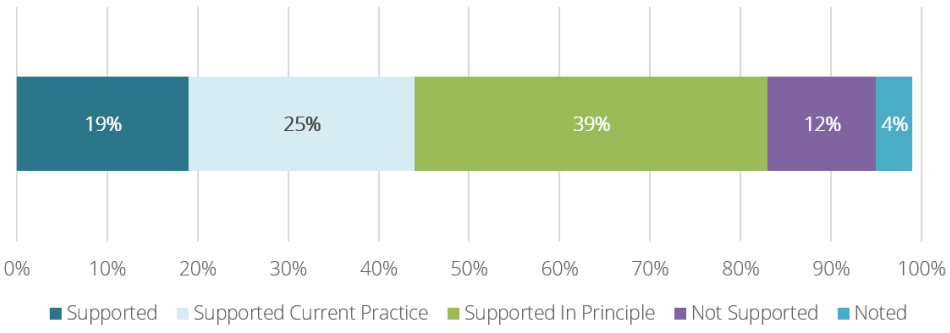


Figure 4: 83% of recommendations were supported to some degree by the Department of Justice.

Over the past year, most recommendations related to rehabilitation (29%), with a focus on improving the timeliness of treatment assessments and access to programs.

Governance, including human resources, accounted for the next largest share (24%). These recommendations addressed staffing levels, training, organisational structure, and leadership roles.

A further 20% of recommendations related to health and support services, often focusing on ensuring adequate staff and infrastructure to meet the needs of people in custody.

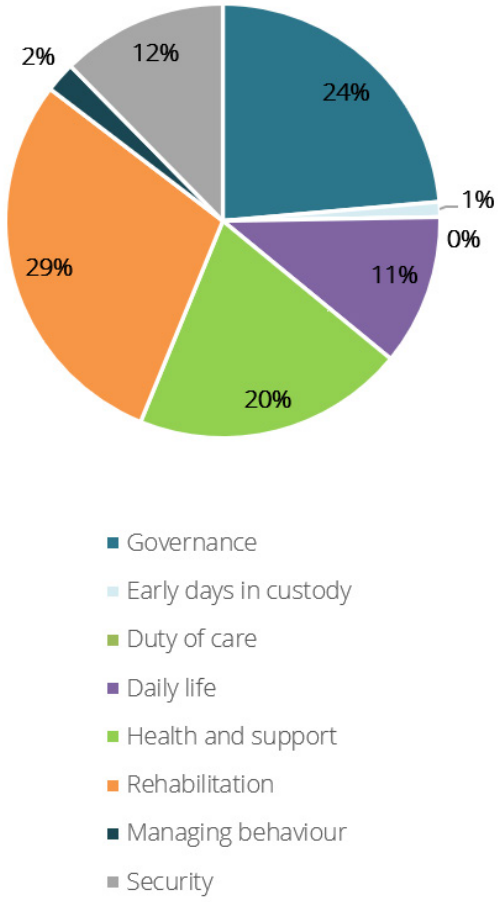


Figure 5: Most recommendations were related to rehabilitation, governance, and health and supports.

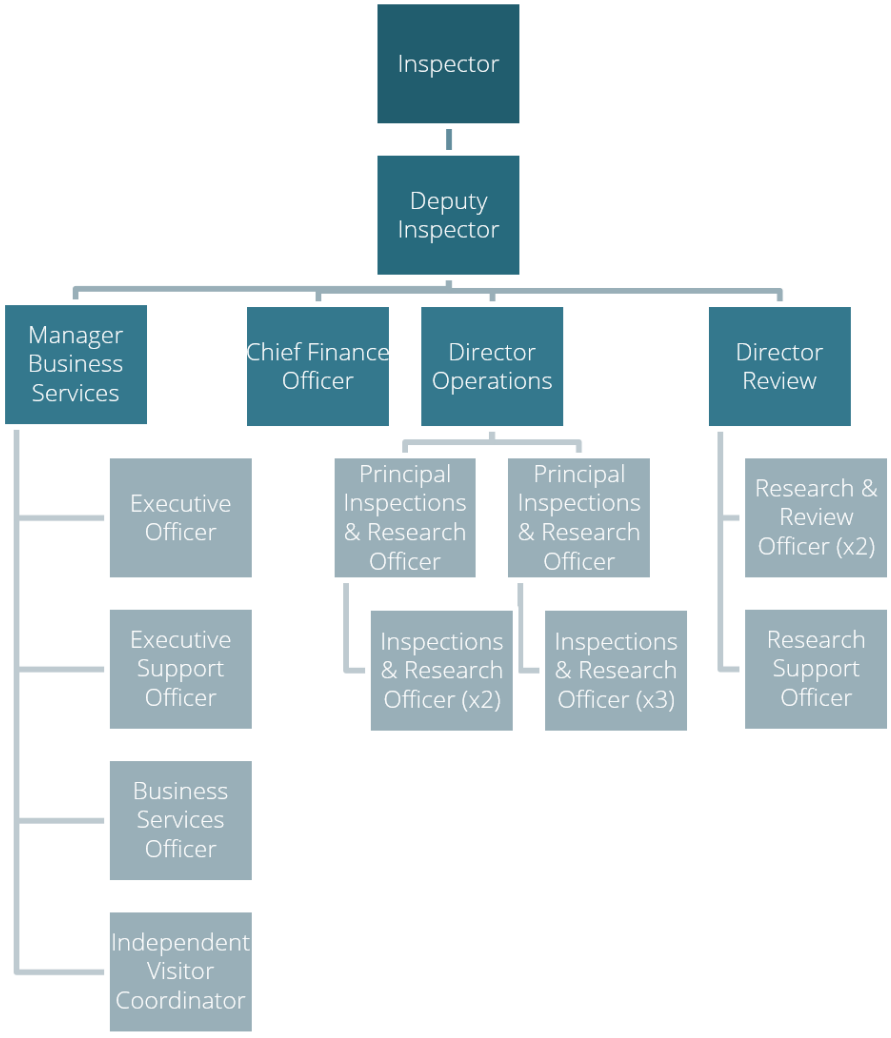
2 DISCLOSURES AND LEGAL COMPLIANCE

OPERATIONAL STRUCTURE

The Office is an independent statutory agency responsible for providing oversight of custodial services throughout Western Australia. The Office conducts inspections, reviews and other oversight activities across adult prisons, prison work camps, court custody centres and youth detention facilities.

The organisational structure supports the Office's inspection, review, research, independent visitor and corporate services functions. The structure enables the Office to maintain its independence while ensuring effective governance, operational delivery and corporate support.

ORGANISATIONAL CHART



The Office is led by the Inspector of Custodial Services and supported by the Deputy Inspector. Operational functions are delivered through inspection and review teams, supported by research, executive support, independent visitor coordination, finance and business services personnel. This structure enables the Office to effectively discharge its statutory responsibilities and support continual improvement within Western Australia's custodial system.

ENABLING LEGISLATION

The Office was established as a department on 1 June 2000 pursuant to section 35 of the *Public Sector Management Act 1994* and section 4A(2) of the *Public Sector Management (General) Amendment Regulations 2000*.

The Inspector of *Custodial Services Act 2003* received Royal Assent on 15 December 2003 and establishes the statutory powers and functions of the Inspector of Custodial Services.

The Inspector is independent of the agencies and service providers subject to inspection and review and reports directly to the Western Australian Parliament.

SENIOR OFFICERS

INSPECTOR, EAMON RYAN



Mr Eamon Ryan was initially appointed Inspector of Custodial Services on 4 May 2019 and reappointed for a second five-year term in May 2024.

Before taking up this appointment, he was Executive Director Integrity and Risk at the Public Sector Commission and prior to that, Executive Director Professional Standards and Conduct at the Department of Education. Mr Ryan has a BA in Legal Studies and has over 30 years' experience in senior roles involving integrity, risk, governance, and accountability.

DEPUTY INSPECTOR, JANE HIGGINS



Ms Jane Higgins was appointed Deputy Inspector of Custodial Services in September 2023.

Ms Higgins has more than 30 years of executive leadership experience across government and not-for-profit sectors. Her professional background spans operational command, corporate governance, business services and organisational leadership. Ms Higgins is recognised for her collaborative leadership style and commitment to transparency, accountability and continuous improvement. Through her leadership, the Office continues to promote fair and effective custodial services and improved outcomes for individuals and communities across Western Australia.

ADMINISTERED LEGISLATION

The Office is the administering agency for the *Inspector of Custodial Services Act 2003*.

The Office is exempt from the *Freedom of Information Act 1992* and the *Parliamentary Commissioner Act 1971*.

OTHER KEY LEGISLATION IMPACTING ON THE OFFICE'S ACTIVITIES

In the performance of its functions, the Office complies with the following relevant written laws:

- *Auditor General Act 2006*
- *Constitution Act 1889*
- *Constitution Acts Amendment Act 1899*
- *Corruption, Crime and Misconduct Act 2003*
- *Court Security and Custodial Services Act 1999*
- *Disability Services Act 1993*
- *Equal Opportunity Act 1984*
- *Electoral Act 1907*
- *Electronic Transactions Act 2011*
- *Evidence Act 1906*
- *Financial Management Act 2006*
- *Fines, Penalties, and Infringement Notices Enforcement Act 1994*
- *Industrial Relations Act 1979*
- *Interpretation Act 1984*
- *Long Service Leave Act 1958*
- *Legal Deposit Act 2012*
- *Minimum Conditions of Employment Act 1993*
- *Prisons Act 1981*
- *Privacy and Responsible Information Sharing Act 2024*
- *Procurement Act 2020*
- *Public Interest Disclosure Act 2003*
- *Public Sector Management Act 1994*
- *Racial Discrimination Act 1975*
- *State Records Act 2000*
- *State Records (Consequential Provisions) Act 2000*
- *Terrorism (Preventative Detention) Act 2006*
- *Work Health and Safety Act 2020*
- *Young Offenders Act 1994*

The Office has complied with the requirements of the *Financial Management Act 2006* and all other relevant written laws in the administration of its affairs. Effective internal controls are maintained to ensure public resources are managed responsibly and in accordance with all legislative requirements.

At the date of signing, the Office is not aware of any circumstances that would render the information contained in this report misleading or inaccurate.

PERFORMANCE MANAGEMENT FRAMEWORK

OUTCOME – BASED MANAGEMENT FRAMEWORK

GOVERNMENT GOAL

Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.

DESIRED OUTCOME

The Parliament, Minister and other stakeholders are informed on the performance of custodial services.

SERVICE

Inspection and review of custodial services.

PURPOSE, VISION AND VALUES

Our purpose is to provide independent oversight of custodial facilities and services in Western Australia.
Our vision is to promote humanity and decency in custodial facilities and services throughout Western Australia.

Our values are:

- Integrity
- Equity
- Quality
- Innovation

We aim to:

- improve public confidence in the justice custodial system
- reduce reoffending
- facilitate better value for money from the justice custodial system

CHANGES TO OUTCOME-BASED MANAGEMENT FRAMEWORK.

The Office's outcome-based management framework did not change during 2025-26.

SHARED RESPONSIBILITIES WITH OTHER AGENCIES.

The Office did not deliver services jointly with any other agency in 2025-26.

AGENCY PERFORMANCE

REPORT ON THE OPERATIONS

ACTUAL RESULTS VERSUS BUDGET TARGETS

Financial Targets

	2026 TARGET ($)	2026 ACTUAL ($)	VARIATIONS (1) ($)
Total cost of services (expense limit) (sourced from Statement of comprehensive income)	4,196,000	4,156,381	(39,619)
Net cost of services (sourced from Statement of comprehensive income)	4,191,000	3,933,179	(257,821) [(a)]
Total equity (sourced from statement of financial position	716,000	715,196	(804)
Agreed/directed salary expense level	2,440,000	2,153,437	(286,563) [(b)]
Agreed/directed Executive Salary Expense Limit	428,000	495,384	67,384 [(c)]

(1) Further explanations are contained in Notes 2.2, 3.2 and 9.1 to the financial statements.

(a) The variation is primarily due to additional revenue received from leave transfers, insurance recoveries, and recoupment of salaries and wages, which were not anticipated when the 2025–26 estimates were prepared.

(b) The variation was primarily due to a number of staff vacancies during the year. Temporary personnel were engaged to maintain operational requirements during periods of reduced staffing capacity.

(c) The variation is primarily due to executive allowance expenditure not being included in the 2025–26 estimates.

Working cash targets

	AGREED LIMIT [1] ($)	TARGET [2] ACTUAL [3] ($)	VARIATIONS [4] ($)
Agreed working cash limit (At Budget)	205,000	205,000	n/a
Agreed working cash limit (At Actuals)	219,800	372,876	153,076 [4]

(1) Agreed working cash limit is defined as five per cent of budgeted cash payments (operating and financing), excluding any GST payments. Refer to Treasury's Cash Management Policy December 2007 for further information.
(2) Target to reflect the agency's anticipated working cash for the relevant financial year.
(3) The actual working cash balance at the close of the 2025-26 financial year is $372,876. This amount consists of the cash and cash equivalents of $654,883, minus $282,007 payables due early in the first month of the successive reporting period.
(4) The variation is primarily due to cash reserves being held to meet employee leave liabilities.

Summary of Key Performance Indicators

	2026 TARGET (1)	2026 ACTUAL	VARIATIONS	RESULT (2)
Key Effectiveness Indicators				
Number of recommendations made	100	89	(11)	✗
Percentage of recommendations accepted	80%	83%	3%	✓
Key Efficiency Indicators				
Average cost per Report	295,000	266,081	(28,919)	✓
Average cost per liaison visit	10,000	8,173	(1,827)	✓
Average cost per independent visitors' service report	8,000	6,475	(1,525)	✓

(1) Targets for each respective key performance indicator are reported in budget paper.
(2) The following symbols indicate the outcome of the key performance indicators:

✓ Performance target achieved or exceeded
✗ Performance target not achieved

Explanations for the variations between target and actual results are provided at the Detailed information in support of key performance indicators.

3 KPIs AND FINANCIAL STATEMENTS

OFFICE OF THE INSPECTOR OF CUSTODIAL SERVICES ANNUAL REPORT

Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Office of the Inspector of Custodial Services

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Office of the Inspector of Custodial Services (Office) which comprise:

- the statement of financial position as at 30 June 2026, 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 material 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 Office for the year ended 30 June 2026 and the financial position as 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.

Responsibilities of the Inspector of Custodial Services for the financial statements

The Inspector of Custodial Services 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.

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

In preparing the financial statements, the Inspector of Custodial Services 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 Office.

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 Office. The controls exercised by the Office are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Office are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2026, and the controls were implemented as designed as at 30 June 2026.

The Inspector of Custodial Services responsibilities

The Inspector of Custodial Services 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 Office for the year ended 30 June 2026 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). 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 report of the Office for the year ended 30 June 2026 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Office's performance and fairly represent indicated performance for the year ended 30 June 2026.

The Inspector of Custodial Services responsibilities for the key performance indicators

The Inspector of Custodial Services is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Inspector of Custodial Services 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 Inspector of Custodial Services is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5 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 Office'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 3 - Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

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

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

Other information

The Inspector of Custodial Services is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2026, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the Office for the year ended 30 June 2026 included in the annual report on the Office's website. The Office's management is responsible for the integrity of the Office's website. This audit does not provide assurance on the integrity of the Office'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 Office to confirm the information contained in the website version.

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
17 September 2026

DISCLOSURES AND LEGAL COMPLIANCE

CERTIFICATION OF FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

The accompanying financial statements of the Office of the Inspector of Custodial Services have been prepared in compliance with the provisions of the Financial Management Act 2006 from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2026 and the financial position as at 30 June 2026.

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.



Lucy Luo
Chief Finance Officer
17 September 2026



Jane Higgins
Acting Inspector
17 September 2026

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

The Office has pleasure in presenting its audited general purpose financial statements for the financial reporting period ended 30 June 2026 which provides users with the information about the Office's stewardship of resources entrusted to it. The financial information is presented in the following structure.

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STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2026

	Notes	2026 $	2025 $
Cost of Services			
Expenses			
Employee benefits expenses	2.1	2,814,815	3,114,149
Supplies and services	2.2	895,093	657,191
Depreciation and impairment expense	4.1	8,545	7,006
Accommodation expenses	2.2	330,932	324,867
Finance costs	6.3	2,996	2,829
Other expenses	2.2	104,000	87,543
Total cost of services		**4,156,381**	**4,193,585**
Income			
Revenue			
Other revenue	3.2	223,202	47,271
Total Income		**223,202**	**47,271**
NET COST OF SERVICES		**3,933,179**	**4,146,314**
Income from State Government			
Service appropriation	3.1	4,113,000	3,927,000
Resources received	3.1	37,367	13,314
Total income from State Government		**4,150,367**	**3,940,314**
SURPLUS/(DEFICIT) FOR THE PERIOD		**217,188**	**(206,000)**
Other Comprehensive Income			
Total other comprehensive income		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**217,188**	**(206,000)**

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

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Notes	2026	2025
		$	$
ASSETS			
Current Assets			
Cash and cash equivalents	6.4	654,883	585,471
Receivables	5.1	50,289	107,182
Other current assets	5.3	14,933	3,731
Total Current Assets		**720,105**	**696,384**
Non-Current Assets			
Receivables	5.1	99,000	56,000
Amounts receivable for services	5.2	913,000	913,000
Right-of-use assets	4.1	37,346	22,282
Total Non-Current Assets		**1,049,346**	**991,282**
Total Assets		**1,769,451**	**1,687,666**
LIABILITIES			
Current Liabilities			
Payables	5.4	282,005	456,555
Employee related provisions	2.1(b)	647,722	575,398
Lease liabilities	6.1	8,760	4,387
Total Current Liabilities		**938,487**	**1,036,340**
Non-Current Liabilities			
Employee related provisions	2.1(b)	85,192	134,245
Lease liabilities	6.1	30,576	19,073
Total Non-Current Liabilities		**115,768**	**153,318**
Total Liabilities		**1,054,255**	**1,189,658**
Net Assets		**715,196**	**498,008**
EQUITY			
Contributed equity	8.5	964,000	964,000
Accumulated deficit	8.5	(248,804)	(465,992)
Total Equity		**715,196**	**498,008**

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

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2026

	Notes	Contributed Equity $	Accumulated Surplus/ (Deficit) $	Total Equity/ (Deficit) $
Balance at 1 July 2024		964,000	(259,992)	704,008
Surplus/ Deficit		-	(206,000)	(206,000)
Total comprehensive income for the period		**-**	**(206,000)**	**(206,000)**
Transactions with owners in their capacity as owners:				
- Capital appropriations		-	-	-
Total		**-**	**-**	**-**
Balance at 30 June 2025		**964,000**	**(465,992)**	**498,008**
Balance at 1 July 2025		964,000	(465,992)	498,008
Surplus/ Deficit		-	217,188	217,188
Total comprehensive income for the period		**-**	**217,188**	**217,188**
Transactions with owners in their capacity as owners:				
- Capital appropriations		-	-	-
Total		**-**	**-**	**-**
Balance at 30 June 2026		**964,000**	**(248,804)**	**715,196**

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	Notes	2026 $	2025 $
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriations		4,113,000	3,927,000
Capital appropriations		-	-
Net cash provided by State Government		**4,113,000**	**3,927,000**
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(2,955,085)	(3,019,772)
Supplies and services		(922,936)	(591,840)
Accommodation		(330,932)	(324,867)
Finance costs		(2,996)	(2,829)
Other payments		(104,000)	(87,544)
GST payments on purchases		(131,360)	(107,717)
Receipts			
GST receipts on sales		581	626
GST receipts from taxation authority		111,068	106,247
Other receipts		299,805	165,408
Net cash used in operating activities		**(4,035,855)**	**(3,862,288)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(7,733)	(6,339)
Net cash used in financing activities		**(7,733)**	**(6,339)**
Net increase in cash and cash equivalents		69,412	58,373
Cash and cash equivalents at the beginning of the period		585,471	527,098
Cash and cash equivalents at the end of the period		**654,883**	**585,471**

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

1. BASIS OF PREPARATION

The Office is a government not-for-profit entity controlled by the State of Western Australia, the ultimate parent.

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 Office on 17 September 2026.

Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, the Conceptual Framework and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's instructions. Some of these pronouncements are modified to vary their application and disclosure.

The *Financial Management Act 2006* and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of the 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 dollar.

Accounting for Goods and Services Tax (GST)

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

(a) amount of GST incurred by the Office 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,

(b) receivables and payables are stated with the amount of GST included.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

1. BASIS OF PREPARATION (Continued)

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 8 – Requirement 8.1(i) and have been credited directly to Contributed Equity.

Comparative Information

Except when and Australian Accounting Standard 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 reconciliation; and
- Right-of-Use Assets reconciliation

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 the 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

2. USE OF OUR FUNDING

Expenses incurred in the delivery of services

This section provides additional information about how the Office'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 Office in achieving its objectives and the relevant notes are:

	Notes	2026 $	2025 $
Employee benefits expenses	2.1(a)	2,814,815	3,114,149
Employee related provisions	2.1(b)	732,914	709,643
Other expenditure	2.2	1,330,025	1,069,601

2.1 (a) Employee benefits expenses

	2026 $	2025 $
Employee benefits	2,476,164	2,749,507
Superannuation — defined contribution plans	306,606	314,287
Other related expenses	32,045	50,355
Total employee benefits expenses	**2,814,815**	**3,114,149**
Add:		
- AASB 16 Non-monetary benefits	8,545	7,006
Less:		
- Employee contributions	(4,964)	(4,964)
Total employee benefits provided	**2,818,396**	**3,116,191**

Employee benefits include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Superannuation is the amount recognised in profit or loss of the Statement of comprehensive income comprising employer contributions paid to the Gold State Super (concurrent contributions), West State Super, GESB Super or other superannuation funds.

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

Employee contributions are contributions made to the Office by employees towards employee benefits that have been provided by the Office. This includes both AASB 16 and non-AASB 16 employee contributions.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

2.1 (b) Employee related provisions

	2026 $	2025 $
Current		
Employee Benefits Provisions		
Annual leave	263,594	251,687
Long service leave	375,968	320,850
	639,562	572,537
Other Provisions		
Employment on-costs	8,160	2,861
Total current employee related provisions	**647,722**	**575,398**
Non-Current		
Employee Benefits Provisions		
Long service leave	83,669	133,577
Other Provisions		
Employment on-costs	1,523	668
Total non-current employee related provisions	**85,192**	**134,245**
Total employee related provisions	**732,914**	**709,643**

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.

(a) Annual leave liabilities

Annual leave liabilities are classified as current as there is no right at the end of the reporting period to defer settlement for at least 12 months after 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

2.2 (b) Employee related provisions (Continued)

(b) Long service leave liabilities

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

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Office has the 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 Office 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, to the estimated future cash outflows.

(c) Employment on-costs

Employment on-costs involve settlements of annual and long service leave liabilities giving 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 premiums, 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 expenditure, note 2.2 (apart from the unwinding of the discount (finance cost))' and are not included as part of the Office's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2026 $	2026 $
Employment On-Costs Provision		
Carrying amount at start of period	3,531	3,101
Additional/(reversal of) provisions recognised	6,152	429
Carrying amount at end of period	**9,683**	**3,531**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

2.1 (b) Employee related provisions (Continued)

Key sources of estimation uncertainty — long service leave

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

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

- expected future salary rates;
- discount rates;
- employee retention rates; and
- expected future payments

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

2.2 Other expenditure

Supplies and services	2026 $	2025 $
Communications	31,512	33,631
Consultants and contractors [a]	490,706	329,614
Consumables	23,333	15,300
Materials	41,349	25,267
Lease, rent and hire costs	47,937	42,073
Travel	149,403	106,957
Other	110,853	104,349
Total supplies and services expenses	**895,093**	**657,191**
Accommodation expenses		
Office rental	330,932	324,867
Total accommodation expenses	**330,932**	**324,867**
Other expenses		
Audit fees [b]	104,000	87,543
Total other expenses	**104,000**	**87,543**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

(a) Consultants and contractors consist of:

Computing and IT services	117,831	102,310
Temporary personnel	105,016	34,480
Professional services finance	116,785	113,596
Professional services other	61,129	15,186
Other [(i)]	89,945	64,042
Total consultants and contractors	**490,706**	**329,614**

i. The cost represents freight, human resource, payroll delivery, record management and website hosting services.

(b) The cost represents internal and external audit fees.

Supplies and services

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

Office rental

Office rental is expensed as incurred as Memorandum of Understanding Agreements between the Office and the Department of Housing and Works for the leasing of office accommodation contain significant substitution rights.

Repairs, maintenance and cleaning costs

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

Employment on-costs

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

Other Supplies and Services

Other supplies and services generally represent the day-to-day running costs incurred in normal operations.

Lease Rent and Hire Costs

Lease rent and hire costs include:

1. Short-term leases with a lease term of 12 months or less;
2. Low-value leases with an underlying value of $5,000 or less.
3. Variable lease payments are recognised in the period in which the event or conditions that trigger those payments occur.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

3. OUR FUNDING SOURCES

How we obtain our funding

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

	Notes	2026 $	2025 $
Income from State Government	3.1	4,150,367	3,940,314
Other revenue	3.2	223,202	47,271

3.1 Income from State Government

	2026 $	2025 $
Appropriation received during the period:		
- Service appropriation	4,113,000	3,927,000
Total service appropriation	**4,113,000**	**3,927,000**
Resources received free of charge from other Public Sector entities during the period		
- Services received free of charge	37,367	13,314
Total resources received	37,367	13,314
Total income from State Government	**4,150,367**	**3,940,314**

Service Appropriations

Service appropriations are recognised as income at the fair value of consideration received in the period in which the Office gains control of the appropriated funds. The Office 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 the Department of Treasury and Finance.

Resources received from other public sector entities

Resources received from other public sector entities is recognised as income equivalent to the fair value of the assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

Summary of Consolidated Account Appropriations

	2026 Budget Estimate $	2026 Section 25 transfers $	2026 Additional Funding* $	2026 Revised Budget $	2026 Actual $	2026 Variance $
Delivery of Services						
Item 75 net amount appropriated to deliver services	3,837,000	-	4,000	3,841,000	3,841,000	-
Amount Authorised by Other Statutes						
Salaries and allowances Act 1975	272,000	-	-	272,000	272,000	-
Total Appropriations Provided to Deliver Services	**4,109,000**	**-**	**4,000**	**4,113,000**	**4,113,000**	-
Capital						
Item 158 capital appropriations	-	-	-	-	-	-
TOTAL CONSOLIDATED ACCOUNT APPROPRIATIONS	**4,109,000**	**-**	**4,000**	**4,113,000**	**4,113,000**	-

* Additional funding includes supplementary funding and new funding authorised under section 27 of the Act and amendments to standing appropriations.

	2026 $	2025 $
3.2 Other revenue		
Employee contributions	4,964	4,964
Leave entitlement transfer [(a)]	84,925	-
Recouped payroll revenue [(b)]	74,154	41,795
Insurance recoveries [(c)]	58,832	-
Profit on disposal of assets	-	512
Other sundry revenue	327	-
Total Other Revenue	**223,202**	**47,271**

(a) Leave entitlement transfer receivable arises from leave balance of employees who transferred to the Office from other government departments.

(b) Recouped payroll revenue was recognised for the recovery of salary and associated employee costs incurred by the Office for an employee seconded to the Mental Health Commission.

(c) Insurance recoveries reflect reimbursements received from the insurer for worker's compensation claims lodged during the year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

4. KEY ASSETS

This section includes information regarding the key assets the Office 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	2026 $	2025 $
Right-of-use assets	4.1	37,346	22,282
Total key assets		**37,346**	**22,282**

4.1 Right-of-use assets

	2026 $	2025 $
Right-of-use assets	Vehicles	Vehicles
Carrying amount at beginning of period	**22,282**	**43,420**
Additions	23,609	-
Disposals	-	(14,132)
Depreciation	(8,545)	(7,006)
Net carrying amount as at end of period	**37,346**	**22,282**

The Office has leases for vehicles and office accommodation. The lease contracts are for fixed periods of 1-5 years, with an option to renew the lease after that date.

The Office has also entered into a Memorandum of Understanding with the Department of Housing and Works for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Housing and Works and are accounted for as an expense as incurred.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

4.1 Right-of-use assets (Continued)

Initial recognition

At the commencement date of the lease, the Office recognises right-of-use assets and a corresponding lease liability for most leases. The right-of-use assets are measured at cost comprising of:

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

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

Subsequent measurement

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

Depreciation and impairment of right-of-use assets

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

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

Right-of-use assets are tested for impairment when an indication of impairment is identified.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

5. OTHER ASSETS AND LIABILITIES

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

	Notes	2026 $	2025 $
Receivables	5.1	149,289	163,182
Amounts receivable for services	5.2	913,000	913,000
Other current assets	5.3	14,933	3,731
Payables	5.4	282,005	456,555

5.1 Receivables

	2026 $	2025 $
Current		
Accrued revenue	-	76,604
GST receivable	50,289	30,578
Total Current	50,289	107,182
Non-Current		
Accrued salaries suspense account [(a)]	99,000	56,000
Total Non-Current	99,000	56,000
Total receivables at the end of the period	149,289	163,182

(a) Funds transferred to the Department of Treasury and Finance for the purpose of meeting the 27th pay in a reporting period that generally occurs every 11 years. This account is classified as noncurrent except for the year before the 27th pay year. The next 27th pay will occur in 2028.

Accrued revenue relates to an amount receivable from Public Sector Commission, specifically relating to salaries receivable for the secondment of the former Deputy Inspector and a Leave Entitlement Transfer receivable relating to the leave balances of an employee who transferred to the Office of the Inspector of Custodial Services from Department of Justice.

Accrued salaries account contains amounts paid annually into the Treasurer's special purpose account. It is restricted for meeting 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

5.2 Amounts receivable for services (Holding Account)

	2026 $	2025 $
Non-Current	913,000	913,000
Total Amounts receivable for services at end of period	**913,000**	**913,000**

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

The amounts receivable for services are financial assets at amortised cost and are not considered impaired. (i.e. there is no expected credit loss of the holding accounts).

5.3 Other current assets

	2026 $	2025 $
Prepayments	14,933	3,731

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

5.4 Payables

	2026 $	2025 $
Trade payables	92,877	53,794
Accrued expenses	101,671	63,092
Accrued salaries	78,414	333,558
FBT payable	2,144	3,674
Salary sacrifice reimbursement	6,899	2,437
Total payables at end of period	**282,005**	**456,555**

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

Accrued expenses represent goods and services received at year-end, but the supplier has not provided any invoice. Also, the balance includes expenses related to the provision of services in the current year, such as annual audit fees.

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 Office considers the carrying amount of accrued salaries to be equivalent to its fair value.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

6. FINANCING

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

	Notes
Lease liabilities	6.1
Assets pledged as security	6.2
Finance costs	6.3
Cash and cash equivalents	6.4

6.1 Lease liabilities

	Notes	2026 $	2025 $
No later than one year		8,760	4,387
Later than one year and no later than five years		30,576	19,073
		39,336	23,460
Current		8,760	4,387
Non-current		30,576	19,073
		39,336	23,460

Initial measurement

At the commencement date of the lease, the Office recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Office uses the incremental borrowing rate provided by Western Australian Treasury Corporation.

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

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the Office exercising an option to terminate the lease.
- Periods covered by extension or termination options are only included in the lease term by the Office if the lease is reasonably certain to be extended (or not terminated).

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

6.1 Lease liabilities (Continued)

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

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

This section should be read in conjunction with note 4.1.

6.2 Assets pledged as security

The carrying amounts of non-current assets pledged as security are:	2026 $	2025 $
Right-of-use asset vehicles	37,346	22,282
Total assets pledged as security	**37,346**	**22,282**

The Office has secured the right-of-use assets against the related lease liabilities. In the event of default, the rights to the leased assets will revert to the lessor.

6.3 Finance costs

	2026 $	2025 $
Interest expense on lease liabilities	2,996	2,829
Total finance costs expensed	**2,996**	**2,829**

Finance costs include the interest component of lease liability repayments.

6.4 Cash and cash equivalents

	Notes	2026 $	2025 $
Cash and cash equivalents		654,883	585,471
Balance at end of period		**654,883**	**585,471**

For the purpose of the Statement of cash flows, 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

7. FINANCIAL INSTRUMENTS AND CONTINGENCIES

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

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

7.1 Financial instruments

	Notes	2026 $	2025 $
The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:			
Financial assets			
Cash and cash equivalents		654,883	585,471
Financial assets at amortised cost	(a)	913,000	989,604
Total financial assets		**1,567,883**	**1,575,075**
Financial liabilities			
Financial liabilities at amortised cost	(b)	310,154	470,230
Total financial liabilities		**310,154**	**470,230**

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

(b) The amount of financial liabilities at amortised cost excludes FBT payable to the ATO (statutory payable).

7.2 Contingent assets and liabilities

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

Contingent assets and liabilities are presented including GST receivable or payable.

There were no contingent liabilities or contingent assets as of 30 June 2026.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

8. OTHER DISCLOSURES

This section includes additional material disclosures required by accounting standards or other pronouncements to understand these financial statements.

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

8.1 Events occurring after the end of the reporting

No events occurring after the reporting date impact the financial statements.

8.2 Key Management Personnel

The Office has determined that key management personnel include cabinet ministers and senior officers. However, the Office does not incur expenditures to compensate ministers. The disclosures regarding Ministers' compensation 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 Office for the reporting period are presented within the following bands:

Compensation Bands ($)	2026	2025
300,001 - 350,000	1	1
200,001 - 250,000	1	1

	2026	2025
	$	$
Total compensation of senior officers	561,313	542,986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

8.3 Related Party Transactions

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

Related parties of the Office 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 agencies 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).

Material transactions with related parties

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

8.4 Remuneration for auditors

	2026 $	2025 $
Remuneration paid or payable to the Auditor General in respect of the audit for the current reporting period is as follows:		
Auditing the accounts, financial statements, controls and key performance indicators	59,000	62,043

8.5 Supplementary financial information

During the reporting period and the comparative period, there were no reportable amounts relating to write-offs, losses through theft, defaults and other causes, forgiveness of debts, or gifts of public property.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

9. EXPLANATORY STATEMENT

This explanatory section explains variations in the financial performance of the Office undertaking transactions under its control, as represented by the primary financial statements.

All variances between estimates (original budget) and actual results for 2026 and between the actual results for 2026 and 2025 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the following (as appropriate):

1. Estimate and actual results for the current year:
   - Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of $4,196,000; and
   - Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of $1,775,000).

2. Actual results between the current year and the previous year:
   - Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of $4,193,585); and
   - Total Assets of the previous year for the Statement of financial position (i.e. 1% of 1,687,666).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

9.1 Statement of Comprehensive Income Variance

		Estimate (1) 2026	Actual 2026	Actual 2025	Variance Between Actual And Estimate	Variance Between Actual for 2026 and 2025
Employee benefits expense		2,860,000	2,814,815	3,114,149	(45,185)	(299,334)
Supplies and services	(a),(e)	635,000	895,093	657,191	260,093	237,902
Depreciation and impairment expense		7,000	8,545	7,006	1,545	1,539
Accommodation expenses		337,000	330,932	324,867	(6,068)	6,065
Finance costs		3,000	2,996	2,829	(4)	167
Other expenses	(b)	354,000	104,000	87,543	(250,000)	16,457
Total Cost of Services		**4,196,000**	**4,156,381**	**4,193,585**	**(39,619)**	**(37,204)**
Income						
Revenue						
Other revenue	(c),(f)	5,000	223,202	47,271	218,202	175,931
Total Income		**5,000**	**223,202**	**47,271**	**218,202**	**175,931**
Total income other than income from State Government		5,000	223,202	47,271	218,202	175,931
NET COST OF SERVICES		**4,191,000**	**3,933,179**	**4,146,314**	**(257,821)**	**(213,135)**
Income from State Government						
Service appropriation		4,109,000	4,113,000	3,927,000	4,000	186,000
Resources received	(d)	88,000	37,367	13,314	(50,633)	24,053
Total Income from State Government		**4,197,000**	**4,150,367**	**3,940,314**	**(46,633)**	**210,053**
SURPLUS/(DEFICIT) FOR THE PERIOD		**6,000**	**217,188**	**(206,000)**	**211,188**	**423,188**
Total other comprehensive income		-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**6,000**	**217,188**	**(206,000)**	**211,188**	**423,188**

1. These estimates are published in the State Budget 2025-26. Budget Papers No.2 'Budget Statements'.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

9.1 Statement of Comprehensive Income Variances (Continued)

Major Estimate and Actual (2026) Variance Narratives

(a) Actual expenditure for Supplies and services is higher than the estimates by $260,093. The variances primarily reflect the reclassification of certain costs. These costs were initially budgeted under "Other Expenses" but were subsequently recorded under alternative expenditure categories in accordance with operational transaction coding and financial reporting practices.

(b) Actual expenditure for Other Expenses was $250,000 lower than the estimate, primarily due to the reclassification of certain costs to alternative expenditure categories in accordance with operational transaction coding and financial reporting requirements, as described in note (a).

(c) Actual Other Revenue was $218,202 above estimate, primarily due to unbudgeted revenue from leave transfers, insurance recoveries, and recoupments of salaries and wages received during the year.

(d) Actual resources received free of charge were $50,633 lower than the estimate. This variance was primarily attributable to lower-than-anticipated services received during the year. The resources received free of charge in 2025-26 primarily comprised legal services provided by the State Solicitor's Office and accommodation management services provided by Government Office Accommodation.

Major Actual (2026) and Comparative (2025) Variance Narratives

(e) Supplies and Services expenditure in 2025–26 was $237,902 higher than in 2024–25. The increase was primarily attributable to a number of staff vacancies during the year, resulting in the engagement of temporary personnel to maintain operational requirements. Additional expenditure was also incurred for cultural consultants engaged to support inspection projects.

(f) Other Revenue in 2025-26 was $175,931 higher than in 2024-25, primarily due to increased revenue from leave transfers, insurance recoveries, and recoupments of salaries and wages received during the year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

9.2 Statement of Financial Position Variances

		Estimate (1) 2026	Actual 2026	Actual 2025	Variance Between Actual And Estimate	Variance Between Actual for 2026 and 2025
ASSETS						
Current Assets						
Cash and cash equivalents		547,000	654,883	585,471	107,883	69,412
Receivables		226,000	50,289	107,182	(175,711)	(56,893)
Other current assets		3,000	14,933	3,731	11,933	11,202
Total Current Assets		**776,000**	**720,105**	**696,384**	**(55,895)**	**23,721**
Non-Current Assets						
Receivables		56,000	99,000	56,000	43,000	43,000
Amounts receivable for services		914,000	913,000	913,000	(1,000)	-
Plant and equipment	(a)	29,000	-	-	(29,000)	-
Right-of-use assets	(a)	-	37,346	22,282	37,346	15,064
Total Non-Current Assets		**999,000**	**1,049,346**	**991,282**	**50,346**	**58,064**
TOTAL ASSETS		**1,775,000**	**1,769,451**	**1,687,666**	**(5,549)**	**81,785**
LIABILITIES						
Current Liabilities						
Payables		141,000	282,005	456,555	141,005	(174,550)
Employee related provisions	(b) (d)	707,000	647,722	575,398	(59,278)	72,324
Other current liabilities	(c)	68,000	-	-	(68,000)	-
Lease liabilities		9,000	8,760	4,387	(240)	4,373
Total Current Liabilities		**925,000**	**938,487**	**1,036,340**	**13,487**	**(97,853)**
Non-Current Liabilities						
Employee related provisions	(b) (d)	111,000	85,192	134,245	(25,808)	(49,053)
Lease liabilities		23,000	30,576	19,073	7,576	11,503
Total Non-Current Liabilities		**134,000**	**115,768**	**153,318**	**(18,232)**	**(37,550)**
TOTAL LIABILITIES		**1,059,000**	**1,054,255**	**1,189,658**	**(4,745)**	**(135,403)**
NET ASSETS		**716,000**	**715,196**	**498,008**	**(804)**	**217,188**
EQUITY						
Contributed equity		964,000	964,000	964,000	-	-
Accumulated deficit		(248,000)	(248,804)	(465,992)	(804)	217,188
		716,000	**715,196**	**498,008**	**(804)**	**217,188**

1. These estimates are published in the State Budget 2025-26. Budget Papers No.2 'Budget Statements'.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

9.2 Statement of Financial Position Variances (Continued)

Major Estimate and Actual (2026) Variance Narratives

(a) The 2026 estimates classified two motor vehicle leases as Plant and Equipment. In accordance with AASB 16, these leases were recognised as Right-of-Use Assets, resulting in a classification difference between the estimate and actual balances. Refer to Note 4.1 for further details.

(b) The actual balance of employee-related provisions was lower than the estimate. The variance was primarily attributable to higher levels of leave taken by staff during the year and the transfer of leave liabilities associated with employee departures. These movements reduced the value of employee-related provisions held at year end and were not anticipated when the estimates were prepared.

(c) The variance in Other current Liabilities is primarily due to the reclassification of accrued expenses. These items were estimated within Other current liabilities but were recorded as payables in the actual financial statements in accordance with operational transaction coding and financial reporting practices. As a result, the balance of Other Current Liabilities was lower than the estimates

Major Actual (2026) and Comparative (2025) Variance Narratives

(d) Current employee-related provisions increased in 2025-26, while non-current employee-related provisions decreased compared to the prior year. This movement primarily reflects long service leave taken and paid out to employees who separated from the Office during the year, together with the reclassification of long service leave liabilities from non-current to current as certain employees became entitled to access their long service leave within the next 12 months.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

9.3 Statement of Cash Flows Variances

		Estimate (1) 2026	Actual 2026	Actual 2025	Variance Between Actual And Estimate	Variance Between Actual Results for 2026 and 2025
Statement of Cash Flows						
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		4,109,000	4,113,000	3,927,000	4,000	186,000
Capital contributions		-	-	-	-	-
Net cash provided by State Government		**4,109,000**	**4,113,000**	**3,927,000**	**4,000**	**186,000**
CASH FLOWS FROM OPERATION ACTIVITIES						
Payments						
Employee benefits		(2,860,000)	(2,955,085)	(3,019,772)	(95,085)	64,687
Supplies and services	(a),(e)	(543,000)	(922,936)	(591,839)	(379,936)	(331,097)
Accommodation		(337,000)	(330,932)	(324,867)	6,068	(6,065)
Other payments	(b)	(355,000)	(104,000)	(87,544)	251,000	(16,456)
Finance Costs		(3,000)	(2,996)	(2,829)	4	(167)
GST payments on purchases	(c)	(42,000)	(131,360)	(107,717)	(89,360)	(23,643)
Receipts						
GST receipts on sales		-	581	626	581	(45)
GST receipts from taxation authority	(c)	42,000	111,068	106,247	69,068	4,821
Other receipts	(d),(f)	5,000	299,805	165,408	294,805	134,397
Net Cash Provided by/(Used in) Operating Activities		**(4,093,000)**	**(4,035,855)**	**(3,862,287)**	**57,145**	**(173,568)**
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease payments		(6,000)	(7,733)	(6,339)	(1,733)	(1,394)
Net Cash Provided by/(Used in) Financing Activities		**(6,000)**	**(7,733)**	**(6,339)**	**(1,733)**	**(1,394)**
Net increase/ (decrease) in cash and cash equivalents		10,000	69,412	58,374	59,412	11,038
Cash and cash equivalents at the beginning of the period		593,000	585,471	527,098	(7,529)	58,373
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**603,000**	**654,883**	**585,472**	**51,883**	**69,411**

1. These estimates are published in the State Budget 2025-26. Budget Papers No.2 'Budget Statements'.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

9.3 Statement of Cash Flows Variances (Continued)

Major Estimate and Actual (2026) Variance Narratives

(a) Actual payments for Supplies and services were higher than the estimates by $379,936. The variances primarily reflect the reclassification of certain costs. These costs were initially budgeted under "Other Payments" but were subsequently recorded under alternative expenditure categories in accordance with operational transaction coding and financial reporting practices.

(b) Actual payments for Other expenses was $251,000 lower than the estimate, primarily due to the reclassification of certain costs to alternative expenditure categories in accordance with operational transaction coding and financial reporting requirements, as described in note (a).

(c) The variance in GST cash flows is primarily due to differences between the assumptions used in preparing the estimates and actual transaction activity. The estimates assumed GST payments and collections would arise primarily from Supplies and Services transactions. However, actual GST cash flows included a broader range of transactions, including accommodation, other payments and lease-related expenses, resulting in a variance from the estimated GST cash flows.

(d) Actual other receipts were $294,805 higher than estimated, primarily due to unbudgeted receipts from leave transfers, insurance recoveries, and recoupments of salaries and wages received during the year.

Major Actual (2026) and Comparative (2025) Variance Narratives

(e) Supplies and Services payments in 2025-26 were $331,097 higher than in 2024-25. The increase was primarily attributable to staff vacancies during the year, which resulted in the engagement of temporary personnel to support operational requirements. Additional expenditure was also incurred for cultural consultants engaged to support inspection projects.

(f) Other receipts in 2025-26 were $134,397 higher than in 2024-25. The increase was primarily attributable to receipts from leave transfers, insurance recoveries and recoupments of salaries and wages received during the year.

AUDITED KEY PERFORMANCE INDICATORS

CERTIFICATION OF KEY PERFORMANCE INDICATORS

I hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Office of the Inspector of Custodial Services' performance, and fairly represent the performance of the Office for the reporting period ended 30 June 2026.



Jane Higgins
Acting Inspector
17 September 2026

DETAILED INFORMATION IN SUPPORT OF KEY PERFORMANCE INDICATORS

GOVERNMENT GOAL

Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.

DESIRED OUTCOME

The Parliament, Minister and other stakeholders are informed on the performance of custodial services.

SERVICE

Inspection and review of custodial services.

PURPOSE, VISION AND VALUES

Our purpose is to provide independent oversight of custodial facilities and services in Western Australia.
Our vision is to promote humanity and decency in custodial facilities and services throughout Western Australia.

Our values are:

- Integrity
- Equity
- Quality
- Innovation

We aim to:

- improve public confidence in the justice custodial system
- reduce reoffending
- facilitate better value for money from the justice custodial system

1.0 KEY EFFECTIVENESS INDICATORS

The extent to which the Department of Justice and, where relevant, other agencies accept recommendations contained in reports.

KEY EFFECTIVENESS INDICATOR	1.1 NUMBER OF RECOMMENDATIONS MADE		1.2 PERCENTAGE OF RECOMMENDATIONS ACCEPTED	
	Target	Actual	Target	Actual
2022-23	100	91	80%	78%
2023-24	100	88	80%	83%
2024-25	100	115	80%	86%
2025-26	100	89	80%	83%

1.1 NUMBER OF RECOMMENDATIONS MADE

This effectiveness indicator represents the number of recommendations made in inspection and review reports tabled during the year. The number of recommendations generated depends upon a range of subjective factors that exist within the prisons and detention centres at the time of inspection or review.

In 2025–26, a total of 11 reports were published; however, the number of recommendations made was 11% below target. This outcome was largely due to three reports, being the reviews of *Workers' Compensation Trends in WA Prisons* and *Follow up: Contact with Family and Others While in Custody*, and the *Show Cause Notice* report, each containing a single overarching recommendation designed to address systemic issues, rather than multiple detailed recommendations. As a result, the overall number of recommendations reported for the year was lower than the target.

1.2 PERCENTAGE OF RECOMMENDATIONS ACCEPTED

This effectiveness indicator measures the extent to which the Department and other agencies accept recommendations contained in our reports that were tabled during the year.
The acceptance of recommendations indicates that the Department has considered our recommendations and how they will be implemented.

Supported recommendations reflect the Department's commitment to the intent of the recommendations and their alignment with current or planned practices.

Supported as Current Practice refers to those recommendations where the Department:

1. Has already identified the issue, and action was already underway prior to the inspection to address the recommendation.
2. Provided details of actions taken after the inspection or review occurred. In some instances, this is the result of the Department acting on an issue pointed out during or immediately following an inspection or review. By the time a report has been finalised the Department has appropriately credited its actions in meeting the recommendation.
3. Has existing measures or initiatives in place but may require further development.

Supported in Principle refers to when the Department supports the principle of the recommendation, however there are practical impediments to its implementation. For example, a recommendation may require research, additional resources (human, financial and physical), and cooperation from external stakeholders.

Noted refers to recommendations that the Department considers to be outside its influence or control.

Of the 89 recommendations made, 74 recommendations (83%) were supported (including Supported as Current Practice and Supported in Principle). A further 4 were noted, while 11 were not supported. There was no significant variance compared with either the budget target or the prior year actual result.

2.0 KEY EFFICIENCY INDICATORS

KEY EFFICIENCY INDICATORS[1]	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	TARGET 2025-26	ACTUAL 2025-26
Average cost per Report[2]	283,548	302,966	268,039	295,000	266,081
Average cost per liaison visit	8,547	8,082	8,333	10,000	8,173
Average cost per independent visitors' service report	3,713	4,864	6,486	8,000	6,475

2.1 AVERAGE COST PER REPORT

The actual average cost per report in 2025-26 was 10% lower than the target. This improved cost efficiency is attributable to the increased number of reports produced, a total of eleven (11) reports were produced, exceeding the annual target of nine (9).

Inspections operate on a mandated three-year cycle where each prison, youth detention centre, court custody centre and prescribed lock-up is required to undergo an inspection. Unlike inspections, the review function is not subject to a mandated cycle.

The Office tabled seven (7) inspection reports and four (4) review reports in the 2025-26 financial year.

2.2 AVERAGE COST PER LIAISON VISIT

The average cost per liaison visit in 2025-26 is 18% below target, primarily due to higher than anticipated visits conducted during the year (72 compared to the target of 60). This increase was driven by additional liaison visits to high-risk and complex custodial facilities, including Hakea Prison, Casuarina Prison, Acacia Prison, Bandyup Women's Prison, Banksia Hill Detention Centre, and Unit 18 at Casuarina, providing greater oversight and monitoring.

The target of 60 liaison visit reports is based on a risk-based assessment with a minimum of four (4) visits occurring at large and complex facilities (Hakea, Casuarina, Acacia, Banksia Hill and Unit 18). Each work camp and court custody centre receive at least one visit between the three-year inspections.

2.3 AVERAGE COST PER INDEPENDENT VISITOR'S SERVICE REPORT

The 2025-26 actual average cost per Independent Visitor (IV) report is 19% lower than the 2025-26 target, primarily due to a higher than anticipated number of reports completed (99 compared to the target of 76).

The higher-than-anticipated number of reports reflects increased visit activity, particularly at regional facilities, where a fly-in, fly-out trial has been adopted to improve the regularity of visits. IVs are required to visit their appointed facility at least once every three months and are required to work in pairs.

The target of 76 IV reports is based on seventeen (17) prisons and two (2) detention centres receiving approximately four (4) visits annually.

[1] Time allocations are derived from quarterly estimates of staff effort across key activities (Liaison Visits, Reports, Independent Visitor reports). These estimates are used to apportion indirect costs and inform key performance indicators. While not based on granular time tracking, this approach provides a reasonable and consistent representation of staff resource distribution for reporting purposes.

[2] The average time taken from the start of an inspection or review project to the production and lodgement of a report in Parliament is between six and nine months depending upon the complexity of the project.

OTHER STATUTORY INFORMATION

EMPLOYMENT AND INDUSTRIAL RELATIONS

Staff Profile

	2022-23	2024-25	2025-26
Full-time permanent	12	13	13
Full-time fixed term	2	0	1
Part-time permanent (FTE)	3	3.8	2
Part-time fixed term (FTE)	2	3	1
Total FTE	**19***	**19.8**	**17**

*The Office had 22 staff across all organisational roles. Accounting for part-time positions this equates to 19 FTE. One position was vacant.

Figures represent full-time equivalent (FTE) employees.

Staff Development

The Office is committed to maintaining a highly capable, professional and agile workforce equipped to meet its statutory responsibilities and strategic objectives.

During 2025–26, the Office continued to strengthen its learning and development framework through enhancements to its Learning Management System (LMS). Individual learning profiles were implemented to support role-based compliance requirements, improve mandatory training monitoring and enable more effective workforce reporting.

Employees participated in a range of professional development activities throughout the year, including leadership programs delivered through the Public Sector Commission, cultural capability training, inclusion and diversity initiatives, and professional development relevant to inspection, research, governance and corporate services functions.

The Office also continued to strengthen workforce planning practices through improvements to recruitment processes, onboarding arrangements and succession planning initiatives. These activities support the Office's commitment to building organisational capability and ensuring ongoing operational resilience.

The Office remains committed to providing employees with access to meaningful learning opportunities that support professional growth, organisational effectiveness and compliance with legislative obligations.

Work health and safety and injury management

The Office is committed to providing and maintaining a safe and healthy workplace for employees, contractors, Independent Visitors and visitors to our office. Work health and safety is supported through policies, procedures, consultation arrangements, training, risk management processes and injury management practices.

During 2025–26, the Office continued to promote workplace safety through regular Workplace Health and Safety Committee meetings, workplace inspections, mandatory training, consultation with Health and Safety Representatives, and initiatives focused on both physical and psychosocial hazards. Work health and safety remained a standing agenda item at management meetings and managers continued to support safe systems of work and employee wellbeing.

The Office's work health, safety and injury management performance is reported below in accordance with the Department of Local Government, Industry Regulation and Safety annual reporting requirements for 2025–26. Performance data is based on information provided by the Insurance Commission of Western Australia, where applicable.

MEASURES	RESULTS – BASE YEAR 2023-24	RESULTS – PRIOR YEAR 2024-25	RESULTS – CURRENT REPORTING YEAR 2025-26	TARGETS	COMMENTS ABOUT OUTCOME
Number of fatalities	0	0	0	0	Achieved.
Incidence of work-related injury or illness	0	5.15	1	Reduce by 2% per year and 15% by 2033 compared with 2023	Achieved.
Incidence rate of serious claims with one or more weeks' lost time	0	0	1	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Achieved.
Incidence rate of claims resulting in permanent impairment	0	0	0	Reduce by 2% per year and 15% by 2033 compared with 2023	Achieved.
Incidence rate of work- related respiratory disease	0	0	0	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Achieved.
Managers and supervisors trained in: 1. work health and safety as relevant to the PCBU's risk profile; and	100	83.3%	100%	Greater than or equal to 80% of cohort trained within last two (2) years	Achieved.
2. injury management	N/A	N/A	0%	Greater than or equal to 80% of cohort trained within last five (5) years	Not achieved. The Office has not previously implemented formal injury management training for managers and supervisors. This requirement was introduced under the revised 2025–26 reporting framework and will be considered as part of future WHS capability development.
Percentage of workers returned to work on full duties and hours within 13 weeks	N/A	100	N/A	No Target	

Percentage of workers returned to work on full duties and hours (ii) within 26 weeks	N/A	N/A	N/A	Greater than or equal to 70% returned to work within 26 weeks	Not applicable
Agency has a WHS management system that has been independently assessed in last five years	N/A	N/A	No	Yes	Not achieved. Internal audit identified that the Office does not have a formal WHS management system in place. Work is underway to strengthen WHS governance, documentation and management systems.
Number of Health and Safety Representatives (HSRs) in total	2	3	2	No target – intended for agency trend information	
Number of HSRs who have attended HSR training	2	2	3	No target – intended for agency trend information	
HSRs shown as a percentage of workers	N/A	N/A	11.8	No target – intended for agency trend information	
HSRs shown as a ratio to the number of workplaces occupied by the Agency	N/A	N/A	2:1	No target – intended for agency trend information	
Name/s of health and safety committees and sub-committees	OICS Workplace Health and Safety Committee	OICS Workplace Health and Safety Committee	OICS Workplace Health and Safety Committee	No target – intended for agency trend information	

Note: Performance data has been reported in accordance with the Department of Local Government, Industry Regulation and Safety annual reporting requirements for 2025–26. Performance data relating to workers' compensation claims and return-to-work outcomes is based on information provided by the Insurance Commission of Western Australia. One claim was identified in the annual reporting dataset for the reporting period.

Workers' Compensation

One compensation claim of a serious nature was recorded during the financial year. This compares with zero claims recorded in the 2024/25 financial year.

GOVERNANCE DISCLOSURES

AUDIT AND RISK COMMITTEE

The Audit and Risk Committee provides independent advice and assurance to support effective governance, accountability and stewardship within the Office.

The Committee comprises an independent Chairperson and an independent member with appropriate qualifications and experience in governance, risk management, audit and finance.

The Committee met regularly throughout the reporting period and considered matters including:

- financial reporting and compliance
- enterprise risk management
- internal controls
- internal audit activities
- fraud and misconduct prevention
- information governance and security
- legislative compliance

Following each meeting, the Chairperson provided a formal briefing to the Inspector regarding significant governance, assurance and risk matters.

The Committee continues to play an important role in supporting sound decision making and organisational accountability.

RISK MANAGEMENT

The Office maintains a risk management framework designed to support the achievement of its strategic objectives and ensure effective identification, assessment and management of operational and corporate risks.

Key areas of focus during 2025–26 included:

- cybersecurity and information security
- business continuity and organisational resilience
- work health and safety risks
- financial and procurement compliance

Risk management remains integrated into operational planning, decision making and governance processes across the organisation.

INTERNAL AUDIT

Internal audit activities undertaken during the reporting period provided assurance regarding the adequacy and effectiveness of internal controls and governance processes.

The Office continued to strengthen assurance activities across financial management, payroll administration, procurement practices and information management processes.

Outcomes from internal audit reviews were incorporated into ongoing business improvement activities to enhance organisational performance and strengthen compliance.

OTHER LEGAL REQUIREMENTS

Unauthorised use of credit cards

	2025-26
Number of instances the Western Australian Government Purchasing Cards have been used for personal purposes	5
Aggregate amount of personal use expenditure for the reporting period	$262
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	$100
Aggregate amount of personal use expenditure settled after the period (after 5 working days)	$162

GOVERNMENT POLICY REQUIREMENTS

Consultants Expenditure

The Office did not engage any consultants who provided professional advice or information that includes strategic advice for the State Government to act on during 2025-26.

PUBLIC SECTOR STANDARDS AND ETHICAL CODES

In administering the Office, I have complied with the Public Sector Standards in Human Resource Management, the Western Australian Public Sector Code of Ethics and the Office's Code of Conduct.

Appropriate policies, procedures and internal controls are in place to support compliance with these requirements**.** Applications made for breach of the standards review and their outcomes during the reporting period were:

OUTCOME	2025-26
Applications	0
Breaches found	0
Matters under review	0

DIVERSITY, EQUITY AND INCLUSION

The Office is committed to fostering a diverse, equitable and inclusive workplace that values and respects the contributions of all employees.

During 2025–26, the Office continued implementing initiatives that support accessibility, inclusion and cultural capability while progressing development of an integrated People Strategy. This strategy will consolidate diversity, equity and inclusion priorities into a single framework aligned with organisational values and workforce objectives.

The Office remains committed to ensuring equitable access to employment opportunities, services and information for all members of the community.

RECORDKEEPING

The Office's Recordkeeping Plan was approved by the State Records Commission in August 2020.

During 2025–26, significant work was undertaken to strengthen information governance, records management and information security practices. Particular focus was placed on preparing for implementation of the Privacy and Responsible Information Sharing Act 2024 and ensuring organisational readiness for future privacy obligations.

The Office continues to review and improve recordkeeping practices to ensure compliance with legislative requirements and support effective business operations.

TERRORISM (PREVENTATIVE DETENTION) ACT 2006

Under the Terrorism (Preventative Detention) Act 2006, the Inspector must be notified if any person is detained under the Act and may review the conditions of detention.

No notifications were received during the reporting period.

DISCLOSURE OF INFORMATION

During the reporting period, the Office received correspondence from people in custody, their families, legal representatives and other stakeholders.

Where appropriate, matters were referred to the relevant agency for consideration. Information received may also be considered as part of inspections, reviews, monitoring activities or other oversight functions undertaken by the Office.

ELECTORAL ACT 1907 – ADVERTISING EXPENDITURE

In compliance with section 175ZE of the *Electoral Act 1907*, the Office reports the following expenditure incurred during the financial year.

CATEGORY	EXPENDITURE
Advertising agencies	$0
Market research agencies	$0
Polling agencies	$0
Direct mail agencies	$0
Media advertising agencies	$0
Total expenditure	$0

WORK HEALTH AND SAFETY

The Office is committed to providing a safe and healthy workplace for employees, contractors and visitors. During 2025–26:

- Two Health and Safety Representatives undertook inspections and participated in Workplace Health and Safety Committee activities.
- Workplace health and safety remained a standing agenda item at executive meetings.
- Staff received mandatory work health and safety training, including psychosocial risk awareness.
- Senior managers completed training relating to workplace health and safety leadership and injury management responsibilities.
- Appropriate safety controls continued to support custodial inspections, including risk assessments, personal protective equipment and wellbeing support measures.
- Workplace inductions continued to be provided for employees, contractors, interns and Independent Visitors undertaking custodial visits.

The Office remains committed to continuous improvement in workplace health, safety and wellbeing, and to maintaining compliance with the *Work Health and Safety Act 2020* and associated legislation

APPENDIX A - BIBLIOGRAPHY

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Inspection of prisons, court custody centres, prescribed lock-ups, youth detention centres, and review of custodial services in Western Australia



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