



FOR A SAFER STATE

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DFES ANNUAL REPORT

2023 - 24



Acknowledgement of Country

The Department of Fire and Emergency Services acknowledges First Nations Australians as the Traditional Custodians throughout Australia, and the continuing connection to lands, waters, sky and community.

We acknowledge the wisdom, cultures, languages and communities of First Nations Australians, and pay respect to Elders past and present.

Explanation of Artwork

The artwork used in the DFES Annual Report 2023-24 was created by William Peucker (Nyul Nyul & Bardi) and Kevin Wilson (Wongutha). This core element symbolises the different parts that form a strong community. It speaks to the connectivity DFES strives for when working across WA.



The Honourable Stephen Dawson MLC
Minister for Emergency Services

Statement of compliance
For the year ended 30 June 2024

To the Honourable Stephen Dawson MLC
Minister for Emergency Services

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit the Annual Report of the Department of Fire and Emergency Services for the financial year ended 30 June 2024, for your information and presentation to Parliament.

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

A handwritten signature in dark ink, appearing to read 'Darren Klemm'.

Darren Klemm AFSM
Accountable Authority
29 August 2024

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Fire and Emergency Services Commissioner
Darren Klemm AFSM

From the Commissioner

Over the past 12 months, our fire and emergency services volunteers, firefighters and corporate staff have demonstrated exceptional dedication and resilience in protecting Western Australian communities before, during and after emergencies.

This time of year allows us to celebrate our operational efforts and corporate initiatives and reflect on our collective efforts in fulfilling our purpose of making WA a safer State.

Our Communications Centre answered approximately 40,000 calls for emergency assistance via the Triple Zero number. Our fire and emergency services volunteers and career firefighters responded to more than 3,200 road crash rescue incidents and about 1,400 structure fires, while marine groups performed around 1,500 search and rescue missions to help members of the community in trouble on the water.

Our aerial firefighting aircraft dropped nearly 18 million litres of fire suppressant to protect communities, their property, infrastructure and the environment from the impacts of bushfire.

The past year has seen a significant increase in emergency responses, a trend that aligns with the prolonged southern bushfire season which lasted seven months.

Career firefighters and volunteers responded to more than 5,800 bushfires which burnt more than 9.5 million hectares.

The State's official website for community warnings and emergency information – Emergency WA – published 9,000 alerts to keep the public informed of incidents across the State.

Our State Emergency Service (SES) responded to 1,500 requests from the community who called for assistance after severe storms, cyclones, floods and earthquake events. Many of our units were also involved in managing the impact and aftermath of a tornado that tore through Bunbury.

While this summary does not encompass all of our activities, it certainly starts to paint a picture of the demanding 12 months faced by our 27,000 strong network of fire and emergency services volunteers and more than 1,800 career, operational and corporate staff who work so tirelessly to keep communities safe.

We supported our international emergency services partners by deploying firefighters and incident management specialists to Canada to assist with managing destructive and uncontrollable wildfires, providing much-needed relief to local crews.

In August, we celebrated 20 years since the first aeromedical rescue in WA. Our emergency rescue helicopter service has now flown more than 10,000 lifesaving missions over the last two decades, delivering essential medical services to those in need.

In the Kimberley region, we experienced substantial rainfall extending into the northern bushfire season. During a three-month period, there were 324 bushfires which burned more than 355,000 hectares.

In the metropolitan area, the Mariginiup bushfire burnt through 1,907 hectares, significantly impacting residents and small business owners in the City of Wanneroo. The efforts of our firefighting crews to save so many homes were remarkable.

Additionally, dozens of SES volunteers responded to challenging rescue operations at Bluff Knoll where hikers needed help after attempting to climb to the summit. Rescues were also undertaken at Fortescue Falls in Karijini and Lake Argyle in the Kimberley, both presenting extremely challenging conditions for volunteers.

Over the past 12 months, our Marine Rescue groups across the State have responded to thousands of complex and challenging incidents including rescues off Garden and Carnac Islands and a harrowing retrieval off Cape Arid. These operations highlight the significant risks and unwavering dedication of our volunteers who often work in perilous conditions.

Throughout the summer holidays, significant bushfires threatened communities in Lancelin and Toodyay, with firefighters working around the clock. Parkerville, Chittering, Gingin, Bindoon and Gwelup communities were also under threat and crews, incident management teams and local governments worked in collaboration to keep these communities safe.

Hazardous material incidents throughout the year included excellent incident management outcomes during a structure fire in Kwinana and a lithium-ion incident in Kewdale.

These examples represent just a fraction of the incidents we faced over the past year, underscoring the breadth and diversity of our response capabilities.

It was another busy 12 months for our Recovery team, who played a crucial role in supporting communities in the Kimberley following flooding in Fitzroy Crossing and surrounding areas. We continue to provide recovery assistance and support to Bunbury, Mariginiup, Kalbarri, Wooroloo and Port Hedland.

Behind the frontlines, DFES remains committed to driving innovation in emergency services. Whether through training firefighters within an integrated model, disseminating public information, or upgrading our fleet, our focus is on ensuring preparedness and delivering high quality fire and emergency services across the State.

Launched in early 2024, CorpEx Connect is a digital initiative designed to bring executives and staff together, providing a platform for direct updates and opportunities to have questions answered by organisational leaders. The launch of the next generation of Emergency WA, the State's trusted source of emergency information, marked a significant advancement in how we keep WA communities informed. DFES will continue to lead the way in public information via digital platforms, with many new and innovative features set to be introduced in the coming months.

DFES has also led the development of a whole of WA State Government digital strategy called SaferWA, that aligns broad emergency management objectives. SaferWA has been co-designed with multiple organisations across WA to enhance connected emergency management outcomes into the future.

The construction of the Cardup Career Fire and Rescue Service station, located in the south-east of Perth to better service that growing corridor, is well under way and on track for completion in December. The upgrades to Kalgoorlie volunteer and career stations are also nearing completion, providing our courageous and hardworking emergency services personnel with the latest equipment and modern facilities to safeguard local communities.

DFES received additional funding from the State Government to employ 60 additional career firefighters to enhance our frontline services in the metropolitan area. This significant investment is both timely and crucial. As natural disasters become more frequent due to a changing climate, bushfire seasons are becoming longer and increasing in severity, and incidents involving structural fires and road crash rescues are growing increasingly complex.

In response, we launched the 2024 Bushfire Awareness Campaign – *Got 15 Minutes to Burn?* in November. This campaign emphasised the importance of community preparedness before the bushfire season and resulted in a record number of completed bushfire plans.

Additionally, we established the Young People's Advisory Council to create more opportunities for youth in emergency services. This council is designed to promote and improve youth engagement within the sector.

This year also marks the 125th anniversary of the inaugural meeting of the Western Australian Fire Brigades' Board, which laid the foundation for our current Career Fire and Rescue Service. We are celebrating this milestone by honouring the rich history of the service and recognising the dedication of all those, past and present, who have contributed to keeping WA communities safe.

Although much has changed over the last 125 years, one undeniable constant has been the commitment and camaraderie of our fire and emergency services staff and volunteers who work together day and night to step up to the challenges they face year round.

I extend my sincere gratitude to all career firefighters, fire and emergency services volunteers and staff for their hard work, commitment and adaptability in the face of new challenges.

Together, we make Western Australia safer.



Darren Klemm AFSM
Fire and Emergency Services
Commissioner



We supported our international emergency services partners by deploying firefighters and incident management specialists to Canada



Behind the frontlines, DFES remains committed to driving innovation in emergency services

Our year by the numbers



About us



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

Our vision
All Western Australians working together for a safer State.

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



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



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



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



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

Two Rocks SES unit and BFB brigade members.

Organisational profile

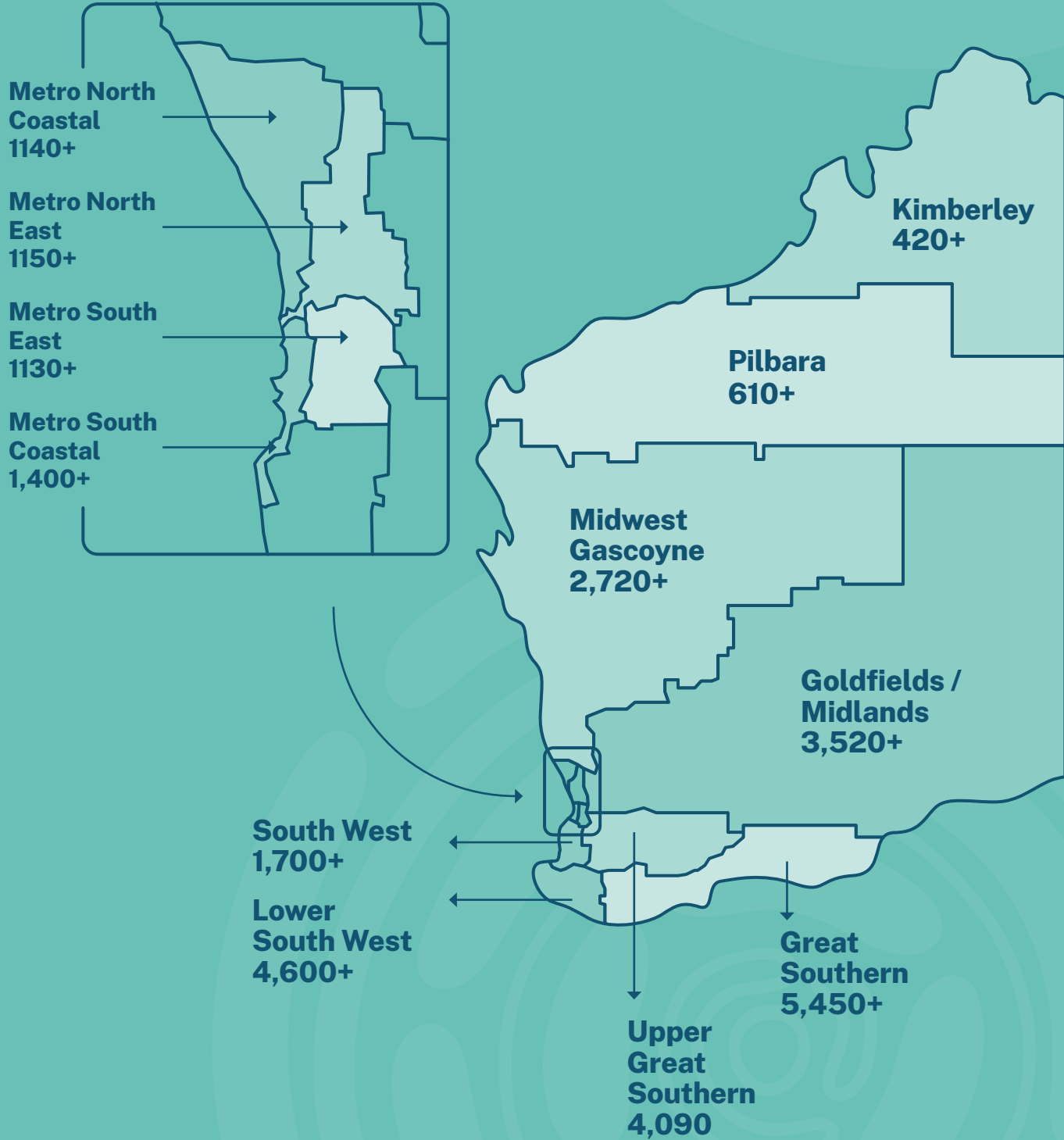
Working together for a safer state.

Our people play an important role in making WA a safer place to live. We are responsible for delivering emergency services across 2.5 million km², with a coastline of 10,200 km and a population of more than 2.8 million. Our people in executive, technical and administrative roles assist local governments by overseeing the administration, training and funding of the Bush Fire Service, and Emergency Services Cadets and youth programs.

Service		BGUs*	Members	Juniors and Cadets
	Career Fire and Rescue Service (CFRS)	29	1,249	-
	Bush Fire Service (BFS)	551	20,227	229
	State Emergency Service (SES)	64	1,929	21
	Volunteer Fire and Emergency Services (VFES)	40	1,184	39
	Volunteer Fire and Rescue Service (VFRS)	93	2,219	218
	Marine Rescue Western Australia	39	1,570	4
	Public Service Officers and Technicians	-	658	-
	Other volunteers^	50	393	2,068
Total staff and volunteers		866	29,429	2,579

* Brigades, Groups or Units
^ The increase in Other volunteers is due to the inclusion of our Youth in Emergency Services programs and Emergency Services Cadet Corps and their instructors.

Our people across WA



Working with our emergency services partners



Marine Services Officer Renee Klein working with a WA Police Officer during a search and rescue exercise.

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

We share, with the Bureau of Meteorology, a responsibility to keep WA communities well informed and prepared for severe weather events. Thanks to our close partnership with the Bureau, we have a meteorologist based at our Emergency Services Complex in Cockburn. This expert offers our incident management teams real-time weather updates and future forecasts.

Our operations are tightly integrated with those of the Western Australia Police Force (WA Police), which oversees search and rescue missions across air, land, and sea. Our SES units and Marine Rescue WA groups play a pivotal role by contributing their local expertise and forming part of search and rescue efforts.

In our fight against arson throughout WA, we collaborate with both the WA Police and the Department of Biodiversity, Conservation and Attractions (DBCA). By running joint campaigns, we encourage the community, especially those in bushfire-prone areas, to be vigilant against arsonists and to report any suspicious activities. An essential tool of this initiative is our Extinguish Arson Intelligence Database, accessed by our

Fire Investigation Officers and the WA Police to identify trends and monitor suspicious fire incidents.

We have joint responsibility with DBCA for managing the State's aerial firefighting assets. The State Operations Air Desk operates from our Emergency Services Complex in Cockburn. Together, we manage the deployment and coordination of surveillance and firefighting aircraft.

We manage the State's Emergency Rescue Helicopter Service, which is funded by the State Government. RAC WA are naming right sponsors of the helicopters.

As a standing member of the State Emergency Management Committee, we provide strategic emergency management advice to the Minister for Emergency Services. Working alongside six other emergency management agencies and three independent committee members, we contribute to the governance and strategic direction of the emergency management sector, including issues such as climate change and recovery initiatives.

Partnership in action

We work hard with our partners nationally and across WA to achieve our vision of ‘All Western Australians working together for a safer State’. Our joint commitment and collective action have consistently achieved high-standard emergency services that are comprehensive, efficient and cohesive. This year’s partnerships have resulted in notable successes:

State resupply

On 8 March 2024, after being alerted by the Bureau of Meteorology about heavy rains expected in southern WA, the State Resupply Reference Group (Group) convened to plan for potential outcomes. Subsequently, on 10 March, the Australian Rail Track Corporation announced the suspension of operations along the trans-Australian railway, between WA and the eastern states, due to flood damage. The following day, the Eyre Highway was also shut down, effectively cutting off major logistical avenues into WA.

The Group reconvened between 11 and 26 March to ensure a seamless supply of critical goods ahead of the Easter and school vacation period, successfully mitigating disruptions. Fortunately, the Eyre Highway service was restored on 13 March.

The Group worked with government agencies and the private sector to support major distribution centres for Coles, Woolworths and Metcash. Main Roads WA, along with other transport organisations, issued permits for road trains to compensate for the closure of rail services.

By 30 March, which was Easter Saturday, rail services through the Kalgoorlie corridor re-opened.

While there were lingering impacts from the transport closures, the Group’s collaborative efforts minimised supply chain issues in WA. These collaborative actions were praised by management at Woolworths as setting the ‘Gold Standard’ in Australia and were recommended as a model for national adoption by transport sector representatives.

SaferWA

DFES, with the Office of Digital Government at the Department of the Premier and Cabinet, have developed the Western Australian Emergency Services Digital Strategy which is branded as SaferWA.

SaferWA is the world’s first digital strategy developed to holistically address the unique challenges and emerging trends across the emergency management sector. It will leverage and connect current Government digital strategies and initiatives for specific emergency management sector benefits, including the Digital Strategy for Western Australian Government 2021-2024, the Service WA digital portal, and the Spatial WA Program. Key points of the strategy involve:

Collaborative approach: Fostering a spirit of cooperation, enhancing emergency services through technological integration and data sharing.

Community focused: Centres decision-making around community welfare and arms responders with digital resources to ensure safety and efficacy.

Addressing challenges: Actively addresses specific emergency management concerns pertinent to WA, such as the effects of climate and enhanced digital frameworks.

Digital alignment: Advocates for unified digital efforts within and beyond government agencies to elevate collaboration and inventive thinking.

SaferWA commits itself to international standards in emergency management, emphasising public involvement, information exchange, progressive technology implementation, recognising localised demands, and adopting a versatile digital blueprint that incorporates judicious technology investments.

Exercise Bright Spark

In a collaborative multi-phase and multi-agency initiative, we tested new technologies and strategies for dealing with fires in electric vehicles, reflecting the growing presence of lithium-ion battery-powered cars on Australian roads. The first phase involved planning and discussions, the second phase consisted of a controlled burn of an electric car at our Academy, and the third phase was a detailed field exercise in the Graham Farmer Freeway Tunnel.

The objective of the exercise was to recreate and evaluate our response tactics for electric vehicle fires, focusing on areas such as rescue, managing contaminants like wastewater, air quality monitoring, fire and byproduct containment, extinguishment procedures, post-fire overhaul, environmental impact mitigation, and safely relocating the incinerated vehicle to a holding facility.

Among the new technologies and methodologies under review were a remotely controlled tactical robot, fire retardants specifically designed for lithium-ion batteries, and a thermal fire blanket, as part of a controlled burn approach.

Over 80 experts from various sectors, including representatives from government and non-government agencies such as the Department of Transport, ChemCentre, WA Police, the Department of Water and Environmental Regulation, the Department of Energy, Mines, Industrial Regulation and Safety, TAFE, automotive associations, and research groups witnessed the exercise.

The practical exercise in the Graham Farmer Tunnel integrated lessons from earlier phases, examining and confirming our emergency response strategies and those of Main Roads WA and the tunnel control centre. It also required a tunnel closure to assess both active and passive fire safety installations. Metropolitan SES units simulated traffic so we could evaluate tunnel evacuation procedures.

The exercise added to our expertise in handling the distinct challenges posed by electric vehicle incidents for firefighters and first responders. The findings are being meticulously examined to ensure we stay ahead of evolving hazards to ensure responder and community safety.



Minister Stephen Dawson and Commissioner Darren Klemm speak to the media at Exercise Bright Spark.

WA emergency management

Click on the photo to see the video.



Fitzroy Valley Flood Recovery Working Group meeting.

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

In partnership with our emergency management stakeholders, we strive to maximise the ability of the community to work together for a safer State. Across emergency management we enable coordination, communication, and capacity and capability building. We also connect with the community, supporting resilience building and locally led recovery. We do this through:

Legislation, policy and governance

- Supporting the State's legislated advisory body for emergency management, the State Emergency Management Committee (SEMC), its subcommittees and reference groups.
- Managing the State Emergency Management Framework and arrangements on behalf of the SEMC.
- Developing the Emergency Management Sector Adaptation Plan to support the implementation of the WA Climate Adaptation Strategy on behalf of the SEMC.
- Providing executive and administration support for the *Emergency Management Act 2005* and *Emergency Management Regulations 2006*, including governance principles and advice.

- Administering Commonwealth and State risk reduction grants on behalf of the SEMC and recovery funding grants through Disaster Recovery Funding Arrangements and other mechanisms as they become available.
- Fostering discussions and decision making between state and local governments, and non-government organisations across emergency management.
- Representing the views of the State and the emergency management sector in a range of forums to ensure WA has a voice on important matters and our practices are contemporary.
- DFES welcomed some changes to the SEMC with Ms Emma Cole's appointment as Chair, Mr Rhys Williams as Deputy Chair, and Deputy Commissioner Melissa Pexton as Executive Officer. We thank Dr Ron Edwards for his work and contribution as Chair from October 2017 to October 2023.

Communication

- Providing the public with accurate, coordinated, timely and easily accessible information so they can make informed decisions and take appropriate action.
- Driving improvements in regional telecommunications resilience.
- Using an evidence-based approach, collaborating with stakeholders to design and deliver education and engagement programs aimed at increasing disaster resilience for individuals and communities.
- Designing the State Emergency Management Framework and documents to meet the WA Government's accessibility and inclusivity standard.

Capacity and capability building

- Working with our partners across government, business and communities to mitigate hazard risks and their impacts on the community.
- Driving long term improvements in policy and practice in relation to emergency management.
- Providing intelligence to inform decision making across emergency management.
- Developing and coordinating risk management strategies to mitigate community vulnerability to emergencies.
- Supporting the State to carry out capability-based exercising necessary to respond to, and recover from, WA's hazards.
- In partnership with the Department of Transport, coordinating multi-agency recovery exercising in a different hazard context.
- Coordinating State support of locally led recovery.
- Delivering emergency management and recovery training programs for our partners.
- Administering financial recovery assistance on behalf of the Commonwealth and State.
- Together with local governments, consulting with communities to ensure areas that matter most to them are prioritised.

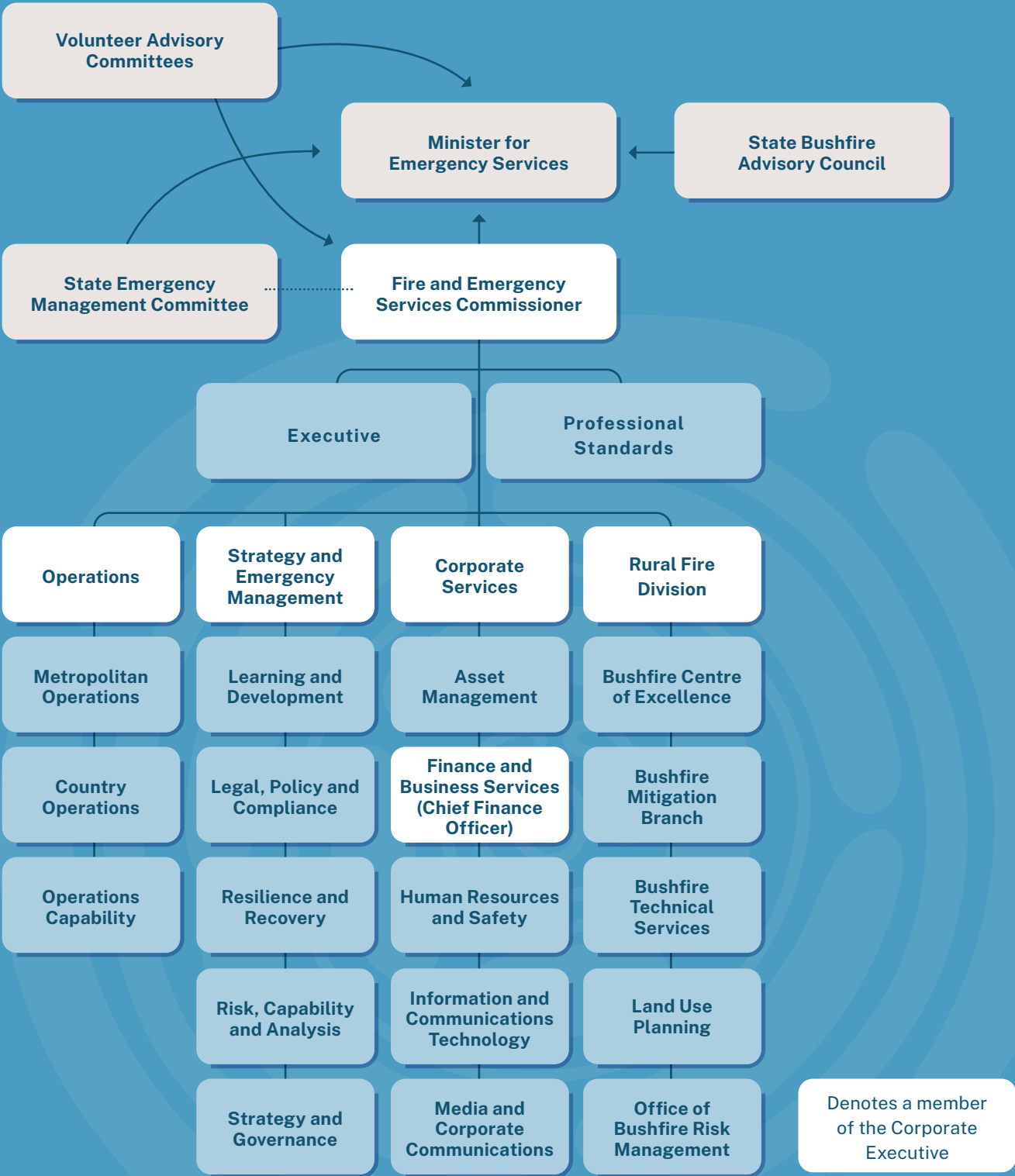
Connection

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



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

Organisational Chart on 30 June 2024



Our Corporate Executive



Commissioner Darren Klemm AFSM Fire and Emergency Services

Commissioner Darren Klemm has more than 30 years’ experience in fire and emergency services, having served three years with the South Australian Metropolitan Fire Service before joining the WA Fire Brigades Board in 1993. Since joining the Fire Brigades’ Board, Commissioner Klemm has been one of WA’s rising stars in public administration and management.

During his time as Commissioner, the Department has experienced transformation in operations that have strengthened community centred service delivery and its connection and respect for volunteers. To achieve this, the Commissioner travelled thousands of kilometres across the State, hearing from volunteers, staff and the community about what was working and where opportunities exist. He has also successfully reformed DFES to create its first dedicated Rural Fire Division, decentralising and improving bushfire management. This was backed by unprecedented government investment in mitigation, resulting in improved relationships with volunteers and stakeholders and greater interagency collaboration.

In 2017, Commissioner Klemm was invited by the Premier of WA to join the inaugural Public Sector Leadership Council to drive reform across the public sector. In June 2019, he was awarded the Leader of the Year Award by the Institute of Public Administration Australia. Commissioner Klemm is the DFES Champion of Change, a role he has held since the inception of the Champions of Change Fire and Emergency Services group in April 2017. The group includes Chief Executives and Commissioners who lead 30+ agencies responsible for fire, emergency and land management services across Australia and New Zealand. Their objective is to advance gender equity and inclusive cultures and achieve significant and sustainable improvements in the representation of women at all organisational levels.

His vision is at the core of everything we do – resilient WA communities that work together to build capability and capacity to prevent, prepare for, respond to and recover from emergencies. Commissioner Klemm is a member of several state and national emergency management committees and holds a Graduate Certificate in Management from the Australian Institute of Management.



Deputy Commissioner Melissa Pexton Strategy and Emergency Management Command

Deputy Commissioner Melissa Pexton is an Australian Leader in Recovery and Emergency Management practice with more than 20 years’ experience in the emergency management sector at national, state and local levels. She represents both DFES and the State on national recovery and emergency management committees. She was appointed Deputy Commissioner in May 2022.

In April 2021, in recognition of her exceptional leadership in recovery and emergency management, the Premier appointed Deputy Commissioner Pexton the State Recovery Controller for Severe Tropical Cyclone Seroja whole-of-government recovery operation. She is the Executive Officer for the SEMC, a position held since February 2024.



Executive Director Mr Murray Carter Rural Fire Division

Mr Murray Carter has extensive experience in rural fire management. He joined the former Forests Department as a 17-year-old cadet and spent 13 years with Conservation and Land Management conducting prescribed burns and fighting large scale bushfires in country WA. Mr Carter served as Chief Executive Officer, Lord Howe Island before joining the WA public service with the Department of Parks and Wildlife and DFES, leading key reforms in rural fire management.

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



Deputy Commissioner Craig Waters AFSM Operations Command

Deputy Commissioner Craig Waters has more than 30 years’ experience in emergency services. He is responsible for all operational matters including firefighting, natural hazards, marine services, aviation, special operations and state operations.

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

He holds a Graduate Certificate in Applied Management (Policing and Emergency Services) and a Graduate Certificate of Fire Investigation. Deputy Commissioner Waters was awarded the Australian Fire Service Medal in 2021 for his leadership, commitment to emergency services and inter-agency collaboration.



Executive Director and Chief Information Officer Mr Patrick Leach Corporate Services Command

Mr Patrick Leach joined us in September 2022. He has extensive knowledge of complex corporate services, leading change and improving capability at the organisational level.

At the Department of Energy, Mines, Industry, Regulation and Safety and the Department of the Premier and Cabinet of WA, he led the implementation of enterprise business innovation and digital strategies, delivering public sector reform across multiple agencies. Mr Leach also gained extensive experience in national security cooperation at various Commonwealth Government agencies.

Through previous service in the Defence Force and the Department of Foreign Affairs and Trade, Mr Leach was involved in developing and implementing international security protocols and agreements.



Chief Finance Officer Mrs Georgina Camarda BCom CPA Corporate Services Command

Mrs Georgina Camarda joined us in 2012 and performs the dual roles of Director of Finance and Business Services and Chief Finance Officer. Mrs Camarda has more than 30 years’ experience in financial management.

She has 17 years’ experience with the Office of the Auditor General specialising in Assurance Services and undertook a 12-month secondment to the Office of the Auditor General of British Columbia in 2011-12. She has also completed 12 months service with the Australian Army Reserve.

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

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

Women in Executive Leadership Experience

The Public Sector Commission's *Women in Executive Leadership Development Experience* is designed to promote gender parity, aiming for women to occupy half of the Senior Executive Service positions.

Our Corporate Executive established a developmental leadership role to foster emerging female leaders for senior leadership roles. The first successful candidate for this role was Ms Stacey Naughtin.

Stacey was mentored by the Commissioner and our Corporate Executive, participated in monthly Corporate Executive meetings and engaged in high-level organisational decision-making. She was also provided the opportunity to represent DFES in discussions with the Minister for Emergency Services and with other senior executives across the Public Sector.

Stacey was given the responsibility for the development and release of our Strategic Workforce Plan and Framework, which she successfully delivered.

Looking back over the year, Stacey said "The experience has been incredibly enriching both for my personal growth and my professional advancement. It has instilled greater confidence in me and enhanced my capabilities as a leader. I've gained a comprehensive understanding of the context in which senior executives function, the intricacies of their roles, the necessity for adaptability, the value of cultivating strong advisory relationships, the nuances of dynamic decision-making, and the political and overall sector environment we navigate.

The experiences, insights and expertise I acquired are invaluable assets as I anticipate future challenges and opportunities. I am profoundly thankful for this empowering journey."

The Commissioner, Corporate Executive and Stacey agreed the program was an overwhelming success and it will continue in 2024-25.

Stacey represented DFES in discussions with the Minister and with other senior executives across the Public Sector.

Ms Stacey Naughtin was the first of our emerging leaders to participate in the Women in Executive Leadership Experience.



Reflections on the past year



Our Strategy 2020–2024 is built on three pillars: WA Communities, Our People and Emergency Management. Over the past year, many noteworthy activities have supported us to deliver positive outcomes in these areas for the WA community.

Members of the Quinns Rock Youth in Emergency Services program.

WA Communities

Emergency rescue helicopter service celebrates 20 years and 10,000 missions

For two decades, WA's emergency rescue helicopter service has come to the rescue when needed most. Whether it's a road accident, a maritime emergency, or a crisis in a hard-to-reach location, the crew can be airborne and on their way in less than 15 minutes, any time of day or night.

This year the service reached an incredible milestone of 10,000 missions since starting in August 2003. Our rescue helicopters have logged over 23,400 hours in the air, covering a distance that could circle the globe 53 times. The service has assisted 6,783 people in their most critical moments, responded to 5,161 road crashes and conducted 1,041 search and rescue operations.

Originally based in Perth, in 2016 Bunbury welcomed our second emergency rescue helicopter, and in 2018, a third joined the fleet.

The service is crewed by 10 skilled pilots, 10 dedicated aircrew officers, and 14 critical care paramedics who operate out of our Jandakot and Bunbury bases. These dedicated professionals are ready to respond to rescue operations, provide medical support and patient transport when required. Our licensed aircraft maintenance engineers and support staff ensure continuity of response and keep operations running smoothly.

In a significant upgrade to emergency services, the State Government is set to replace our rescue helicopter fleet with three state-of-the-art Leonardo AW139 helicopters. These next-generation helicopters, currently in the fit-out process, boast advanced technology and an impressive 75% increase in range, enabling them to cover 91% of WA's population. The new fleet promises faster response times and improved rescue capabilities, marking a major step forward in community safety.

Click on the photo to see the video.



One of the State's emergency rescue helicopters.

Marine Rescue Jurien Bay

'Ocean Watch', Marine Rescue Jurien Bay's new state-of-the-art vessel, has bolstered safety in the waters surrounding Jurien Bay. This sophisticated 10 metre rigid hulled inflatable boat, was crafted locally by Dongara Marine and funded through the Emergency Services Levy.

Fitted with a radio-direction finder and an integrated infrared camera, 'Ocean Watch' enhances the efficiency of search and rescue operations. Working alongside its seasoned partner 'Baywatch', it significantly strengthens their capacity to assist distressed seafarers in the Jurien Bay area. At the launch ceremony, Minister for Emergency Services Stephen Dawson MLC and Commissioner Darren Klemm AFSM officially christened the boat and took the opportunity to acknowledge the dedication of the 39 active volunteers at Jurien Bay for their steadfast dedication to protecting those at sea.

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Fitted with a radio-direction finder and an integrated infrared camera, 'Ocean Watch' enhances the efficiency of search.



Minister Stephen Dawson and Commissioner Darren Klemm at the launch of Ocean Watch with our Chaplain Dennis Sudla and Jurien Bay Skipper Mike Cockburn.

WA Communities

Resilient Australia Awards

Two exceptional WA initiatives took centre stage at the national Resilient Australia Awards in November 2023, representing WA after winning their respective categories at State level. Now in its 24th year, the Resilient Australia Awards celebrate outstanding efforts by individuals, organisations, governments and schools in developing programs that enhance Australians' preparedness, response and recovery from disasters.

'As One Nyitting', a First Nations organisation in Northam, received the State Community Award for their innovative application of traditional land management techniques to rehabilitate lands affected by fire. Equally impressively, Perth's Port School secured the School Award for their groundbreaking training program empowering young people in vulnerable communities with crucial emergency management skills.

Local photographer Sean Blocksidge won the Resilient Australia 'People's Choice' Photography Award for his powerful image of a volunteer firefighter during the February 2022 Treeton bushfire. Complementing these accolades, an additional five submissions from WA were highly commended for their dedication to enhancing safety, fostering community connection, and increasing disaster preparedness.

Community Award Winner As One Nyitting Ltd – Using ancient technology in contemporary land management	Highly Commended Roleystone VFRS – Roleystone fire tree branches out	Highly Commended Wellington Mills VFRS - Wellington Mills Bushfire Ready Program	Business Award Highly Commended Rhodes Pastoral Pty Ltd Fire emergency fast-fill water station
Government Award Highly Commended DFES – Kimberley Floods Community Updates	School Award Winner Port School – Resilient and Ready Program	Highly Commended Gingin District High School Including an emergency services qualification in the curriculum	Photography Award Winner Sean Blocksidge – Firefront Approaching



The Resilient Australia Awards are proudly sponsored by the Australian Government in partnership with DFES and managed by the Australian Institute for Disaster Resilience.

Volunteer employer recognition awards

The 2023 Volunteer Employer Recognition Awards have honoured 57 employers and 14 self-employed volunteers from across WA, for their outstanding commitment to supporting emergency services volunteers.

The flexible and supportive working arrangements provided by these employers are vital, allowing volunteers to balance their work commitments with their emergency service roles. This support is crucial for sustaining a robust volunteer workforce in our emergency services.

Over its 14 years, the awards program has commended nearly 1,000 businesses and self-employed volunteers. Recipients are encouraged to use the official award logo in their business marketing materials, to highlight the gratitude of the volunteering community, the general public, and the State Government.



This support is crucial for sustaining a robust volunteer workforce in our emergency services.



Commissioner Darren Klemm with self employed volunteers from CRISP Wireless.

WA Communities

Cultural Fire Program promotes two-way learning

The Danju Rangers have taken a significant step forward in their on-Country fire management expertise. Through a strategic partnership with Wespine Industries, the Rangers successfully completed our “Assist With Planned Burning” training on Wespine’s land in September 2023. This collaboration marks a pivotal moment in advancing sustainable fire management practices.

Since 2017, the Danju – Jobs Together project by the Leschenault Catchment Council (LCC) has aimed to create employment opportunities and enhance the skills of local Noongar individuals in the Leschenault area.

The training was delivered at a Wespine plantation, featuring hands on burning exercises, followed by discussions and reflections around the evening campfire.

Chris Howe, Danju and Conservation Works Program Manager with LCC, said “The training is a fantastic opportunity for us and the Danju team to build our skills and confidence working with fire. Fire is an important tool for practical land management and cross-cultural learning.”

The training also trialed various approaches to improve other two-way learning Cultural Fire Program initiatives. Brad Barr, Resource Manager with Wespine Industries, emphasised the collaborative effort: “To get these things to happen, you need people who are prepared to push it along and get behind things. We appreciate the collaborative approach with the Cultural Fire Program, Wespine, and the LCC Danju Team to support this training.”

Bushfire community day excellence

Our Bushfire Centre of Excellence hosted its third annual Bushfire Community Day in October 2023, impressively drawing a crowd of over 800 people, a 60% increase on previous years.

The day’s highlight was the Bushfire Preparedness Trail, offering practical advice on property preparation and creating a personalised bushfire plan. Attendees benefited from a range of activities and demonstrations including:

- Showcases by emergency services and bushfire preparedness presentations
- Child-friendly interactive experiences including virtual reality sessions
- Information stands addressing topics like:
 - services offered by the Australian Red Cross
 - key contacts for emergency services
 - managing animals during emergencies.

The Balddivis VFRS demonstrated techniques for seeking refuge in a vehicle during a bushfire, Chris Ferreira from The Forever Project conducted sessions on crafting ‘Firewise Gardens,’ and our Cultural Fire Program team highlighted the significance of nurturing the land and traditional burning methods.

This family-friendly event catered to both adults and children, ensuring comprehensive coverage of bushfire season preparation essentials. The significant turnout indicates an increasing commitment within the community towards bushfire preparedness.



The Bushfire Community Day in October 2023 impressively drew a crowd of over 800 people.

Click on the photo to watch the Bushfire Community Day 2023 video.



One of our SWORD brigade members helping a child use a fire hose.

WA Communities

Bushfire preparedness training now more accessible

2023 was a milestone for enhancing community preparedness with the introduction of online bushfire preparedness courses. Crafted for compatibility across desktops, tablets, and smartphones, these courses are designed to bolster community knowledge and preparedness regarding bushfires. We rolled out two primary courses:

- 1. Bushfire Fundamentals:
 - covers essential topics such as bushfire behaviour
 - offers advice on safety and survival during bushfires.
- 2. Rural Fire Awareness:
 - caters specifically to farmers' response brigades and seasonal labourers
 - focuses on fireground safety and suppression strategies
 - emphasises personal safety in rural fire contexts.

During the year, almost 300 people completed the Bushfire Fundamentals course, while more than 420 people completed the Rural Fire Awareness course. Both programs are thoughtfully constructed to ensure they can be finished within three hours, with the option to pause and resume, accommodating busy schedules.

This move towards digital learning represents an important advancement in making vital bushfire education more widely available. By offering these trainings online, we hope to involve a more diverse range of community members and improve overall community preparedness for bushfire incidents.

Landmark Chief Bush Fire Control Officer event

In July 2023, we proudly hosted the inaugural Chief Bush Fire Control Officer (CBFCO) Forum, a landmark event that brought together over 60 CBFCOs from 54 local governments across WA.

The role of a CBFCO is pivotal for bushfire management in WA. They coordinate the efforts of bushfire control officers and brigades and act as the primary liaison for local governments in all facets of bushfire management, from prevention and preparedness to response and recovery.

Under the theme "Success through Collaboration," this three-day forum covered the new Australian Fire Danger Rating System, lessons management, the future of bushfire brigades, and bushfire mitigation strategies. A highlight of the forum was the inspiring keynote presentation by Shane Fitzsimmons AO AFSM, former NSW Rural Fire Service Commissioner. A dynamic session on brigade support, saw animated discussions and sparked ideas for future priorities and action plans. The forum wrapped up with a focus on enhancing leadership skills, particularly in volunteer management.

Attendees expressed high levels of satisfaction with the diverse range of topics, the calibre of speakers, and the ample networking opportunities. The forum's success set a strong foundation for future collaborations and improvements in bushfire management across WA.



The role of a Chief Bush Fire Control Officer is pivotal for bushfire management in WA.



Forum participants discussing brigade support.

WA Communities

Movember

We embraced the 2023 Movember campaign which raises money and awareness for Men's health. A grand total of 67 individuals across 17 groups made a significant impact, collecting \$24,441 and travelling 3,355km, more than doubling last year's 1,616km. This focus on the 'Move' aspect of the campaign demonstrates our growing commitment to promoting physical activity for better health.

Since 2019 we have raised \$185,997 and covered 8,899km, underlining our sustained commitment to this worthy cause.

This year, we achieved a significant milestone by securing third place in the national 'Mo First Responder Challenge' and maintained first position in the WA Emergency Services Challenge, outperforming WA Police and St John Ambulance.

Collaboration remained a key focus this year, with joint 'Move for Movember' walks organised in partnership with St John Ambulance and WA Police. We also joined forces with local parkrun events, uniting first responders and 589 community members for Movember.

For the second consecutive year, the Kwinana VFRS team claimed the coveted 'Mo-phy' award, raising an impressive \$12,180. Special mention goes to Esperance VFRS, who showed exceptional enthusiasm, raising \$5,133 and organising various community and physical events.



This focus on the 'Move' aspect of the campaign demonstrates our growing commitment to promoting physical activity for better health.



Some of the St John paramedics, police officers and firefighters who took part in the Movember challenge.

Lifeblood team saves over a thousand lives

When the Emergency Services Blood Challenge 2023 came to an end, the results were astounding. The Lifeblood Team, which consists of our staff and volunteers, St John Ambulance, and WA Police, donated a total of 1,140 blood units, saving 3,420 lives across WA.

Among the three organisations, we showed the most improvement, with 380 donors this year, compared to 342 the year before. Commissioner Darren Klemm said he was immensely proud of the commitment and generosity demonstrated by his staff and volunteers.

While we had the highest increase in donations, St John and WA Police also did their part, with 410 and 350 donors respectively. Together, the three organisations contributed 38% of the total blood donations in WA during the challenge period.

St John Group CEO Kevin Brown and WA Police Commissioner Col Blanch also both praised the efforts of their teams and thanked them for their lifesaving contributions.



In a remarkable achievement, we broke past records with 380 Lifeblood Team donors contributing this year.



St John's Kura Bear checks on Assistant Commissioner Stuart Wade while he donates blood.

WA Communities

2024 Push-up challenge

Once again, teams of our staff and volunteers took part in the Push Up Challenge, aimed at increasing mental health awareness and advocating for suicide prevention. This year, we had 13 teams participating, made up of 90 people, pushing to support mental health initiatives.

Participants had the option to complete either 3,249 or 1,625 push-ups throughout the June challenge to honor the 3,249 individuals who lost their lives to suicide in 2022.

Collectively, our teams accomplished a staggering 202,277 push-ups. On average, that's 2,248 push-ups per person, or 94 push-ups a day. Impressively, we ranked first in WA for the most donations and secured third place nationally. Our Push-Up Challenge teams and individuals raised an incredible \$9,767 for the Push for Better Foundation, Headspace and Lifeline. Funds raised for Headspace, which focuses on youth mental health, will aid in delivering early intervention services for those aged 12-25. Funds donated to Lifeline will help make critical support services available to those in need, anywhere and at any time.

2024 Step up for MSWA

This marked our 12th year participating in the Step Up for MSWA, and we outdid ourselves! Impressively, 60 of our volunteers and staff joined the challenge, conquering the 1,103 steps of Central Park Tower while raising an incredible \$20,878. Congratulations to all the teams who participated. The funds raised will help MSWA to:

- provide a range of support and care services to people living with neurological conditions, including physiotherapy, occupational therapy and in-home care
- acquire cutting-edge equipment for use by those affected by neurological conditions
- build high-support living and respite facilities in various locations around WA
- fund vital research into finding the causes, better treatments, and cures for neurological conditions.



Some of our 60 firefighters who climbed Central Park Tower's 1,103 steps for the Step Up for MSWA.

Keysbrook gets first of new tankers

In May Minister Stephen Dawson presented Keysbrook BFB with their new 2.4 Rural Tanker. Established in 1997 to provide a local response capability for bushfires across Keysbrook, Serpentine, Jarrahdale, and surrounding areas, the Keysbrook BFB has 22 members, led by Captain Chris Burgess.

The new appliance greatly improves the brigade's response capability, with an increase in water capacity from 600 litres to 2,000 litres and 40 litres foam capacity. The first-of-type 2.4 Rural Tanker is funded by the Emergency Services Levy and includes crew safety features such as Automated Vehicle Location, deluge water systems, radiant heat shields/curtains, chassis lagging, burnover blankets, and 'in cab' breathable air units.

Over the past two years Keysbrook BFB have attended 26 incidents and eight large bushfires, including the Keysbrook Bushfire when the Bodhinyana Buddhist Monastery was under threat.



The new appliance greatly improves the brigade's response capability, with an increase in water capacity from 600 litres to 2,000 litres.



Minister Stephen Dawson hands the keys to Keysbrook BFB Captain Chris Burgess. Photographer – Richard Polden Photography, Examiner Newspapers.

WA Communities

New emergency appliances boost South West’s readiness
More than \$3 million invested in state-of-the-art equipment for the region

The South West region received a major upgrade to its emergency services with the delivery of eight new vehicles to six brigades and units in April 2024.

Minister Stephen Dawson handed over the keys to the new appliances, which include light tankers, urban pumpers, hazmat structure rescue vehicles, urban tankers and general rescue utilities.

“The South West is a popular tourist destination with beautiful beaches, bushland and attractions. It is also a busy region that faces various hazards and emergencies, such as bushfires, structure fires, hazardous material incidents, road crashes, and storm and flood responses,” Minister Dawson said.

“These new vehicles will help improve the region’s capacity and capability to respond to these emergencies and protect the community and the environment.”

The new appliances feature all-terrain capabilities, enhanced safety features, and various specialist equipment. They were funded by the Emergency Services Levy.

Bunbury CFRS and VFRS brigades received three light tankers, which can carry 1,500 litres of water and access hard-to-reach areas.

Bunbury CFRS also received an urban pumper heavy rescue vehicle, which can pump 4,750 litres of water per minute and carry equipment for road crash rescue, urban search and rescue, and confined space rescue. A hazmat structure rescue vehicle and an urban tanker were delivered to Harvey and Pinjarra VFRS brigades, while SES units from Australind and Harvey each received a general rescue utility to support responding to storms and floods.

“I thank all the emergency services personnel and volunteers in the South West for their dedication and professionalism. They provide an invaluable service to the community and deserve the best equipment and support possible,” Minister Dawson said.



Minister Stephen Dawson, Commissioner Darren Klemm, Robyn Clarke MLA, Member for Murray-Wellington and Jodie Hanns MLA, at the handover of appliances in Bunbury.

The Dampier Legend
In April 2024, Marine Rescue Dampier received a new 12 metre search and rescue boat called the “Dampier Legend”. This vessel is equipped with two 425-horsepower motors, advanced navigation technology, an infrared search camera, and Radio Direction Finding equipment to locate distressed mariners. It is the second new boat delivered to the unit recently, following the launch of the “Dampier Angel” in 2023. A heavy-duty four-wheel-drive vehicle was also provided for towing in challenging terrain and remote locations.

The “Dampier Legend” will enhance the capabilities of Marine Rescue Dampier, which recently conducted two life-saving rescue operations in a single day. One of these rescues occurred in darkness, where four people were found clinging to the upturned hull of their boat for approximately three hours near Delambre Island, 45 kilometres from Dampier. Minister Stephen Dawson expressed pride in supporting emergency services volunteers in the Pilbara region, an area more than twice the size of the United Kingdom. The State Government’s investment in cutting-edge resources ensures local communities remain safe, with crews ready to respond to incidents 24/7, 365 days a year.



Minister Stephen Dawson, the Hon Peter Foster MLC, Hon Kevin Michael MLA and Deputy Commissioner Craig Waters with members of Dampier Marine Rescue

Our People

Biggest boost for career firefighters in over 50 years

WA's emergency services are set to be bolstered by the Cook Government with an additional 60 career firefighters, marking the most significant expansion in over half a century for the State. The Government has allocated more than \$75.4 million from 2024-25 towards new firefighters and equipment, to protect the WA community from the threat of fires as our bushfire season is becoming longer, more severe and putting more lives and homes at risk.

These new firefighters will be instrumental in enhancing prevention, preparedness, response, and recovery activities, particularly given the increasingly challenging and extensive bushfire seasons.

Minister Stephen Dawson said “We value and respect the role of our firefighters. This is why our Government is again stepping up to invest in providing modern facilities that are essential in a diverse workforce.”

- The investment also includes:
- identifying and buying land to replace the Maddington and Armadale career fire stations
 - delivering gender separate facilities at 10 CFRS stations
 - post-incident hygiene facilities at 14 CFRS stations.

Moreover, our vitally important volunteer services will see improvements through updated communication systems and road crash rescue equipment, along with additional funding for VFRS brigades in the South West.

Australia Day Citizenship Award

Many emergency services volunteers dedicate their time to helping their community, and many are nominated for awards throughout the year to recognise their efforts. This year, Derek Young won the Australia Day Citizenship Award in the City of Wanneroo.

Derek volunteers with Two Rocks BFB and started the Two Rocks Youth in Emergency Services program in January 2022. This program teaches young people valuable emergency services skills, promoting personal development and community service. By organising and leading this program, Derek demonstrates his passion for empowering youth, building resilience and creating a more prepared community.

Derek also volunteers with the BFB, protecting the community from bushfires. His commitment highlights his selflessness and dedication to others' safety. By participating in fire prevention and response, Derek significantly contributes to community safety.

As well as his emergency services work, Derek provides guidance and mentors the young people at the Banksia Hill Juvenile Detention Centre, helping them develop life skills and make positive choices for their future.

Despite having a full-time job, Derek still finds time to contribute to various causes. His exceptional work ethic and genuine desire to make a difference showcase his outstanding citizenship qualities, making him a deserving winner of this award.



WA's emergency services are set to be bolstered with an additional 60 career firefighters, marking the most significant expansion in over half a century for the State.

Premier Roger Cook MLA shares a lighthearted moment with Commissioner Darren Klemm ahead of announcing a major boost to emergency services funding, signaling a strong partnership and commitment to enhancing community safety across WA.

Our People

DFES Commissioner becomes national AFAC President

In 2024, Commissioner Darren Klemm AFSM was appointed the 11th president of AFAC, the National Council for fire and emergency services in Australia and New Zealand. This prestigious role recognises Commissioner Klemm's extensive experience, spanning over three decades in fire and emergency services.

In his new position, Commissioner Klemm emphasises the critical importance of collaboration in building safer communities and is committed to fostering cooperation across Australia and New Zealand to effectively tackle future challenges in the sector. His vision includes strengthening connections and enhancing capabilities within the broader emergency management community.

The AFAC National Council, which Commissioner Klemm now leads, comprises 33 members representing a diverse range of fire, state emergency service, and land management agencies from both countries.

This appointment not only highlights Commissioner Klemm's leadership but also underscores WA's significant role in shaping emergency management strategies across Australasia.



In his new position, Commissioner Klemm emphasises the critical importance of collaboration in building safer communities.



Commissioner Darren Klemm.

Our People

WAFES awards
In September 2023, the emergency services community came together for a night of recognition and celebration at the annual WA Fire and Emergency Service (WAFES) awards. The event was a shining moment for those who work tirelessly to keep our communities safe, often in challenging and dangerous conditions.

The awards comprised 15 categories, reflecting the multifaceted nature of emergency services and the various ways individuals contribute to public safety. From acts of bravery to innovative leadership, from community education initiatives to long-standing service, each category highlighted the depth and breadth of excellence within our emergency services. The award category winners were:

Firefighting Youth Achievement Award Zoe Creach, Fitzroy Crossing VFRS	Operational Staff Individual Achievement Award Simon Miller, District Officer Marine Rescue
Marine Rescue Youth Achievement Award Marine Rescue Dampier	Corporate Staff Individual Achievement Award Scott Hares, Superintendent Plant and Equipment
SES Youth Achievement Award Anjuli Till, Kalgoorlie-Boulder SES	CFRS Individual Achievement Award Martin Sellar, Firefighter
Staff Team Achievement Award Community Liaison Unit	Marine Rescue Individual Achievement Award Krisma May, Marine Rescue Broome
SES Team Achievement Award South West / Lower South West Vertical Rescue Team	Peter Keillor Award Leonie Briggs, Canine Unit SES
Firefighting Team Achievement Award Fitzroy Crossing VFRS	VFES Individual Achievement Award Alex Espey, SWORD VFES
Marine Rescue Team Achievement Award Marine Rescue Jurien Bay	VFRS Individual Achievement Award Ian MacGregor, Toodyay VFRS
Murray Lang Bush Fire Service Award Glenys Malatesta, Gelorup BFB	



The event was a shining moment for those who work tirelessly to keep our communities safe.



Commissioner Darren Klemm and Jodie Hanns MLA, Parliamentary Secretary to the Minister for Emergency Services with the WAFES 2023 award winners and finalists.

Our People

WA Harmony Week

WA Harmony Week, held in March each year, celebrates inclusion, diversity and respect. With over 23% of our staff born overseas and more than 10% fluent in a language other than English, we value our culturally and linguistically diverse workforce and the community we serve. Celebrating Harmony Week is a way to show our appreciation for our cultural, religious, linguistic and ethnic diversity, while recognising the barriers to inclusivity that still exist in our workplace and community.

For this year's theme 'Everyone Belongs', you can see our short videos featuring our staff saying "Hello" "Goodbye" and "Thank you" in over 18 different languages.

Over the past year we have been improving the accessibility of our information. Our website now has resources covering bushfires, storms, home fire safety available in over 20 languages as well as emergency information with magnets available in 13 languages.

2024 Australia Day Honours

Three emergency services volunteers and one career firefighter were recognised in the 2024 Australia Day Honours List for their outstanding contributions to community safety.

The Australian Fire Service Medal (AFSM) is awarded for distinguished service by emergency services staff and volunteers who have shown exceptional commitment. Only a few medals are awarded each year, and we congratulate these four recipients who highlight the excellence of our State's emergency services:

Craig Garrett AFSM: A highly accomplished Level 3 incident controller, Craig has managed numerous complex and prolonged bushfires. Known for his calm demeanor and strong communication skills, he has been vital in keeping the community safe and informed during emergencies. Craig was the incident controller at major bushfires in Denmark, Margaret River and the Avon Valley.

As the first Superintendent of the Bushfire Centre of Excellence in 2019, he has driven the development of several bushfire prevention and response courses. He is also a respected mentor, significantly impacting the professional growth of emerging leaders in bushfire management.



Their remarkable service and dedication exemplify the high standards and commitment of our State's emergency services.

Christopher Scott AFSM: With over 55 years experience, Christopher joined WA's Bush Fire Service as a teenager and now manages over 120 volunteer firefighters as the Chief Bush Fire Control Officer for the Shire of Capel. His empathetic and patient training methods have elevated the Shire of Capel's bushfire brigades to work cohesively during incidents. He is highly regarded for his dedication to the welfare of volunteers and families recovering from bushfire. Christopher is a steadying influence during crises, often taking on the high-pressure role of Incident Controller.

Craig Stewart AFSM: Craig developed his passion for emergency services as a volunteer with the Toodyay Central Bush Fire Brigade. As the Fire Control Officer for the Shire of Toodyay since 2010, and Chief Bushfire Control Officer since 2014, he is known for his approachability and dedication to bushfire mitigation. His exceptional incident management skills were evident during the Avon Valley bushfire in January 2023, where he helped control several bushfires within 24 hours with no loss of life or homes.

Ronald Winstone AFSM (deceased): Ronald served the community for over 50 years as an emergency services volunteer, responding to over 1,200 incidents. As Captain of the Geraldton Volunteer Fire and Rescue Service from 2012, he developed new brigade rules and by-laws, increasing volunteer numbers to 40 and raising female membership to 30%. Ronald's leadership and determination were key in revitalising the brigade.

Their remarkable service and dedication exemplify the high standards and commitment of our State's emergency services.



Staff member Aruna Pillai is one of the 18 staff who shared their culture on Harmony day.

Our People

Youth Program award winners

Winners of the 2024 Youth Programs Awards were announced at a ceremony in March at Optus Stadium.

The awards recognise the outstanding contribution and achievements of cadets and the Emergency Services Cadet Corps (ESCC), their instructors, Youth in Emergency Services (YES) Program and supporting brigades, groups and units across the State. Congratulations to all finalists and winners across the eight categories:

ESCC Instructor Achievement Award Nicole Kelly - Tom Price Senior High School ESCC Matthew Marshall - John Tonkin College ESCC	ESCC Cadet Achievement Award Kayla Farmer - Tom Price Senior High School	ESCC Host School (ESCC Unit Support) Award Tom Price Senior High School	Emergency Services BGU ESCC Unit Support Award Wongan Hills VFRS
ESCC Cadet Unit Achievement Award John Tonkin College ESCC	YES Cadet Achievement Award Emily Manzinger - Karratha Youth in Emergency Services	YES Instructor Achievement Award Mandy Hanna - Gnowangerup Youth in Emergency Services	YES Unit Achievement Award Northam Youth in Emergency Services

The awards show our commitment to getting young people involved and encouraging them to become adult volunteers, a priority of our Volunteer Sustainability Strategy 2023-2026 “A Vital Future”.



The awards recognise the outstanding contribution and achievements of cadets.



Acting Commissioner Melissa Pexton with the Youth Program award winners.

Our People

CorpEx Connect

Our CorpEx Connect initiative was launched in February to link career firefighters and staff across the State with our Corporate Executive.

Our Commissioner hosts a monthly livestream roundtable event for the executive team to update staff on strategic projects, priorities, key business activities, staff achievements and other information.

By tuning in, staff and firefighters have improved access to our Corporate Executive including the Deputy Commissioner Operations, Deputy Commissioner Strategy and Emergency Management, Executive Director Rural Fire Division, Executive Director Corporate Services and our Chief Financial Officer. Emerging leaders are also given a chance to develop skills by sitting in as proxies when required.

Each CorpEx Connect also features a question-and-answer session where we encourage staff and firefighters to ask questions and receive immediate answers.

South West recruitment drive a success

In March 2024, emergency services volunteers from across the South West held a 'Come and try' community recruitment event to promote emergency services volunteering to the diverse local population. Even with many volunteers deployed to the Waroona fires, community members enjoyed activities showcasing what it's like to be a volunteer.

Members from Brunswick Junction VFRS, Bunbury SES, Bunbury Marine Rescue, Australind SES and the Bunbury Incident Control Vehicle attended to support the event.

Community members and volunteers participated in activities such as the vertical rescue tower, knot tying, casualty handling, and equipment demonstrations. Dingo Marley and Squirt the Little Fire Truck entertained the kids, while adults could explore and learn about our Incident Control Vehicles.

Modernising driver training

In our commitment to offering the latest and most advanced defensive driving instruction, we conducted an independent evaluation of our driver training course. This evaluation benchmarked our existing program against various Australian emergency services, including ambulance and police departments, the Australian Defence Force, and mining companies, aiming to modernise the coursework, improve safety, and refine instructional methods.

The outcomes of this review have been instrumental in enhancing the driving program at our Trainee Firefighter School and have led to improvements across all our driving courses, for both volunteers and emergency driver training.

We have now refreshed our defensive driving techniques by implementing the 'Roadcraft system of vehicle control' from the United Kingdom, phasing out the 'Hendon system of driving control,' which had been in place for over two decades. This innovative approach is being disseminated to Career Fire and Rescue Service staff, with volunteer training to follow.



*The outcomes of this review
have been instrumental in
enhancing the driving program at
our Trainee Firefighter School.*



South West emergency services volunteers celebrating the success of their 'Come and try' day.

Our People

New training model to boost firefighter skills and safety
Firefighters in WA will soon benefit from a new Integrated Training Model that will enhance their skills, safety and career development.

The new model is based on a detailed review of the essential competencies at each level of a firefighter’s professional growth, from trainee to Chief Superintendent. It offers growth and advancement opportunities, reinforced by ongoing education, to maintain and improve the firefighters’ abilities.

One of the key changes is the reduction of the training duration for trainee firefighters from 21 to 15 weeks, with mentoring and courses continuing after firefighters graduate from the school. The new model prioritises crucial mission and safety aspects in initial training, such as fire behaviour, incident management and rescue techniques, to prepare graduates for safe and effective response.

The model also ensures firefighters receive regular and consistent training throughout their career, with a focus on leadership, communication and teamwork skills. The model aligns with the national standards and qualifications for firefighting and provides clear pathways for progression and recognition.

Commissioner Darren Klemm said the new model was a significant achievement for the organisation and its workforce.

“Our firefighters are among the best in the world, and we want to make sure they have the best training and support possible. The new Integrated Training Model aims to enhance their skills, safety and career prospects, and ultimately benefit the communities they serve,” he said.

The new model is currently being rolled out, with further enhancements and improvements planned.

Women in Volunteer Emergency Services Forum
Our newly established Women in Volunteer Emergency Services Forum is dedicated to fostering cultural shifts towards gender equality within emergency service volunteering. We invited all women active in our volunteer services or associated youth programs to join.

The purpose of the Forum is to develop and implement evidence-based sector-wide initiatives to enhance gender parity, particularly in roles traditionally filled by men. By achieving this, we aim to improve the long-term viability of the volunteer workforce in WA’s emergency services.

Any issues of a systemic nature identified by the Forum will be brought before the Volunteer Sustainability Steering Committee during their quarterly meetings for action when required.

- Throughout the three sessions conducted so far, the women have focused on:
- advocating for gender equity, diversity, and inclusion within emergency services
 - sharing positive experiences from volunteering, emphasising the importance of disseminating these stories through this platform and beyond to recognise exemplary practice
 - providing support to female volunteers who are balancing childcare responsibilities or navigating pregnancy.

Young People’s Advisory Council
Pioneering the future of WA emergency services
In a landmark move, Commissioner Darren Klemm has launched the Young Peoples’ Advisory Council, marking a significant step forward in shaping the future of emergency services in WA. Formed in February 2024, the Council comprises 15 dynamic members aged 18-28 from across the State, including Kununurra, Port Hedland, Carnarvon, Esperance and Hope Valley.

Representing all five volunteer services—Marine Rescue, SES, VFRS, BFS and VFES—as well as career firefighters and corporate staff, the Council embodies a diverse and inclusive vision: “to cultivate a future where our young people are embraced and inspired to embark on a long-term future in the emergency services sector.”

The Council has already made significant strides, holding two successful meetings with Commissioner Klemm. These sessions have been a platform for members to share their unique journeys and perspectives, discuss issues impacting young people, and brainstorm innovative ideas for future projects aimed at attracting and retaining talented volunteers and staff.

Key priorities and themes have been identified and outlined in the Council’s Action Plan for 2024-25. Among the exciting initiatives are a pilot mentor program to inspire future leaders, enhanced access to training opportunities, and a safety program targeting high school students.

Recognising the immense value, contribution and commitment of young people to emergency services in WA, the Council’s pioneering efforts are set to play a crucial role in maintaining and elevating the high standards of emergency response for years to come.



Our firefighters are among the best in the world, and we want to make sure they have the best training and support possible.



Commissioner Darren Klemm with some of the members of our Young People’s Advisory Council.

Emergency Management

State Recovery delivers results

We now have the largest dedicated recovery team in the State's history, thanks to the State Government funding 29 permanent recovery positions last year. This boost recognises our critical role in disaster recovery and means the State's capacity to respond to, and recover from, natural disasters is now better than ever.

Following the devastating Mariginiup Bushfire in November 2023, our State Recovery team played a crucial role in the City of Wanneroo's recovery efforts. They provided guidance on recovery policies and facilitated community activities, including a State-funded cleanup program. This initiative not only helped restore the affected areas but also brought the community together, fostering a sense of resilience and solidarity.

We also provided significant support to residents affected by bushfires in Parkerville, Gingin, Chittering, and Nanga Brook, including financial relief payments from the State Government. This assistance was vital in helping families rebuild their lives and homes, demonstrating the team's commitment to supporting communities in their time of need.

We continue to work with recovery stakeholders on policy priorities to ensure the best emergency and recovery management for the State.

The introduction of five new face-to-face training modules has been a major success. These modules have been quickly filled by eager participants from State and local government agencies. The training has enhanced the understanding of recovery processes and improved the overall effectiveness of disaster management efforts. The training modules include:

Introduction to recovery management: the module provides a comprehensive overview of the recovery process, including key principles and best practices. This training is ideal for new recovery team members and local government officials.

Community engagement and support: this module teaches strategies for effective community engagement and support during the recovery phase and is targeted at those involved in direct community interaction and support roles.

Policy and framework development: covering the development and implementation of recovery policies and operational frameworks this module is suitable for policy makers and senior recovery managers.

Post-disaster accommodation solutions: following a natural disaster, accommodation for those impacted is often urgently required. This module explores innovative solutions for providing accommodation to those displaced by disasters and is designed for housing and infrastructure specialists.

Emergency waste management: waste management following a disaster is a high risk issue for environmental and waste management professionals.

Participants report gaining practical skills and knowledge that can be directly applied to their roles while the face-to-face format allows for valuable networking and collaboration among peers from other agencies.

We also ensure a holistic approach to disaster recovery, addressing not only the immediate needs but also the long-term resilience and wellbeing of communities by:

- Providing mental health support and resources to individuals affected by disasters through counselling services, mental health workshops, and support groups.
- Supporting businesses and individuals in recovering economically after a disaster through financial assistance packages, business recovery grants, and economic development programs.
- Addressing environmental impacts and promoting sustainable recovery practices through environmental restoration projects, waste management solutions, and promoting eco-friendly rebuilding practices.
- Ensuring effective communication and support for affected communities by organising community meetings, providing updates on recovery efforts, and facilitating community-led recovery initiatives.

These efforts highlight the State Recovery team's commitment to improving disaster recovery management and supporting communities in their time of need.



Minister Stephen Dawson, Deputy Commissioner Melissa Pexton and Community Recovery and Engagement Coordinator Rhonda Murphy meeting talking with a Bungardi Community member about the impact of the flood.

Emergency Management

Rolling-out Kimberley’s State Recovery Plan

Over the past year, recovery from the January 2023 flooding in Kimberley’s Fitzroy Valley region has made significant progress. The new Fitzroy River Bridge was completed six months early and residents moved into temporary family-friendly housing in eight remote communities just before Christmas. Access roads to these communities were repaired, most housing repairs were completed, and social and emotional well-being programs were provided. Starting in May 2024, new permanent homes began to be installed for families who lost everything.

Disaster recovery is a collaborative effort involving the Shire of Derby-West Kimberley, the Fitzroy Valley Flood Recovery Working Group, State and Commonwealth Government agencies, prescribed bodies corporate, service providers, non-profit agencies and the community. This coordinated recovery follows the [Kimberley Floods State Recovery and Resilience Plan](#), emphasising community input and outlines the priorities and actions for helping people recover and increasing the Valley’s resilience to future floods.

The Plan, launched in January 2024 by Minister Stephen Dawson, began its work immediately after the flooding. It involved extensive consultation with affected Traditional Owners, community representatives, businesses, local governments and industry groups. Our Kimberley Floods Recovery Taskforce, made up of recovery specialists, is coordinating 15 tailored programs funded by the Commonwealth-State Disaster Recovery Funding Arrangements.

The Plan focuses on boosting employment, training and economic development for First Nations Australians. Over 150 First Nations workers helped build the new Fitzroy River Bridge, and more than \$11 million was allocated to businesses owned by First Nations Australians in the Fitzroy Valley.

As community engagement is crucial for recovery, our community engagement team based at the Shire’s Fitzroy Valley Flood Hub, has been supporting residents and business owners. Partnering with the Shire of Derby-West Kimberley and the Department of Communities, we have met with and supported over 640 community members since the hub opened.

We also manage the delivery of some programs within the Plan, including the Kimberley Floods Premier’s Relief Payment and the Homeowners Recovery and Resilience Grants Program for which our Grants team travelled to the Fitzroy Valley to provide one-on-one support directly to grant applicants. We oversee the prescribed bodies corporate recovery support program and the temporary workers accommodation program.

As many initiatives were completed or were well underway, in April 2024 the recovery shifted to a locally led model. Our taskforce will continue to oversee the implementation, monitoring, and evaluation of the Plan in partnership with other agencies over the next few years.



The Kimberley State Recovery Plan, launched in January 2024 by Minister Stephen Dawson, began its work immediately after the flooding.



Our Community Recovery Advisor Callan Hatchman providing grants support as part of the Recovery Grants Open Day at the Fitzroy Valley Flood Hub.

Emergency Management

New generation Emergency WA

We partnered with Gensis to deliver a new and improved Emergency WA in May giving users a faster, more responsive experience when accessing emergency information.

The new website has the same features and capability West Australian's know and trust with the addition of new map layers for improved location information, a new Hazardous Material icon to better reflect the range of incidents we attend and improved Fire Danger Rating access.

Further enhancements of the platform are planned for 2024 and beyond including the launch of a new app enabling users to set watch zones to receive information tailored to their location, integration with in-home and smart devices and translated warnings. These updates will help WA communities make crucial, life-saving decisions during emergencies.



Further enhancements of the Emergency WA platform are planned for 2024 and beyond including the launch of a new app.



Commissioner Darren Klemm and Gensis CEO Kirstin Butcher at the contract signing for the new Emergency WA solution.

Lessons management

Over the past year, we have greatly improved how we manage the process to embed lessons from our incident grounds using immediate observations and improved After Action Reviews. These changes have transformed how we track, document and communicate risk-based incident observations.

Now, we are able to implement changes during an incident instead of waiting for a Review to be completed. These changes can be evaluated in real time and then reviewed to see if they become lessons learned.

Our improved lessons management ensures risk-based observations during an incident are addressed quickly, strengthening our operational resilience and providing better outcomes for the WA community.

The Major Incident Review of the 2022-23 Kimberley Region Flood Event will be completed early in the new financial year, and a Community Report will be published to share the lessons identified.

As leaders in Lessons Management in WA, we have been invited to showcase our lessons management framework and practices at various local and national forums, including representing WA at the Australasian Fire and Emergency Services Authorities Council and the Australian Institute of Disaster Resilience Lessons Management Forum 2024.



These changes can be evaluated in real time and then reviewed to see if they become lessons learned.

Emergency Management

Our firefighting fleet

Our aerial firefighting fleet operations are part of the National Aerial Firefighting Strategy and require specialised equipment and highly trained staff and pilots, certified by both the Civil Aviation Safety Authority and the National Aerial Firefighting Centre, with specific flying experience.

The 2023-24 season saw unprecedented demands on our aerial resources due to increased fire risks. Operations began earlier than usual, in late October, and lasted for a record 190 days, the longest aerial operational period in our history.

Together with DBCA, we manage the State fleet of 36 rotary and fixed-wing aircraft, each chosen for its suitability and cost-effectiveness for specific firefighting tasks.

The National Aerial Firefighting Strategy not only improves our capacity to combat bushfires effectively but also supports communities during various natural disasters. The flexibility and diversity of our fleet means we can respond quickly and effectively to a wide range of emergencies.

The 2023-24 season was particularly active, with our aerial fleet logging more than 2,346 hours across 209 incidents and dropping an impressive 17,714,628 litres of water and retardant on firegrounds.



The National Aerial Firefighting Strategy not only improves our capacity to combat bushfires effectively but also supports communities.



A Black Hawk helicopter from our aerial suppression fleet.

Emergency Management

Helping Canada save lives and protect communities

WA firefighters and emergency management staff were sent to Canada to help fight catastrophic wildfires in Alberta and British Columbia. These fires caused Canada’s worst fire season on record, burning over 16.5 million hectares and resulting in the deaths of six people, including three firefighters.

The fires, which began in March 2023 and worsened in June, were fought by Canadian crews, specialists, and incident management teams. Facing fatigue and relentless hot and dry weather, our 25 firefighters and emergency management personnel, along with DBCA’s 54 staff, joined over 550 responders from New Zealand and other parts of Australia to provide much-needed relief. With experience in handling Level 2 and Level 3 incidents and complex incident management, WA responders were deployed to Alberta. Their expertise in operations, incident control, planning, intelligence, media, and community liaison played a crucial role in keeping communities safe.



Bushfire Risk Management Officer Blake Halford in Canada to support the firefighting efforts.

Responsibilities

Responsible Minister

**The Honourable Stephen Dawson MLC,
Minister for Emergency Services.**

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

Administered legislation

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

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

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

Hazard Management Agency

The Fire and Emergency Management Commissioner is the Hazard Management Agency (HMA) for:

- Fire
- Flood
- Cyclone
- Storm
- Earthquake
- Tsunami
- Hazardous materials incidents
- Collapse landform or structure

As HMA, the Commissioner is responsible for ensuring effective prevention, preparedness, response, and recovery of these hazards within the community.

Performance Management Framework

Outcome Based Management Framework

The Outcome Based Management Framework is a Department of Treasury requirement for all State Government agencies. We are required to report our financial and operational performance and targets in the State budget and our Annual Report using this Framework. The Framework aligns our Outcomes, Services and Key Performance Indicators (KPIs) with the State Government’s goals and priorities. This allows the Government to evaluate the services they fund to deliver the desired outcomes. We have mapped our framework to Strategy 2020-2024.

Our KPIs assess how well we are meeting these Outcomes:

Outcome 1: WA communities recognise and understand their local hazard risks and can effectively manage them.

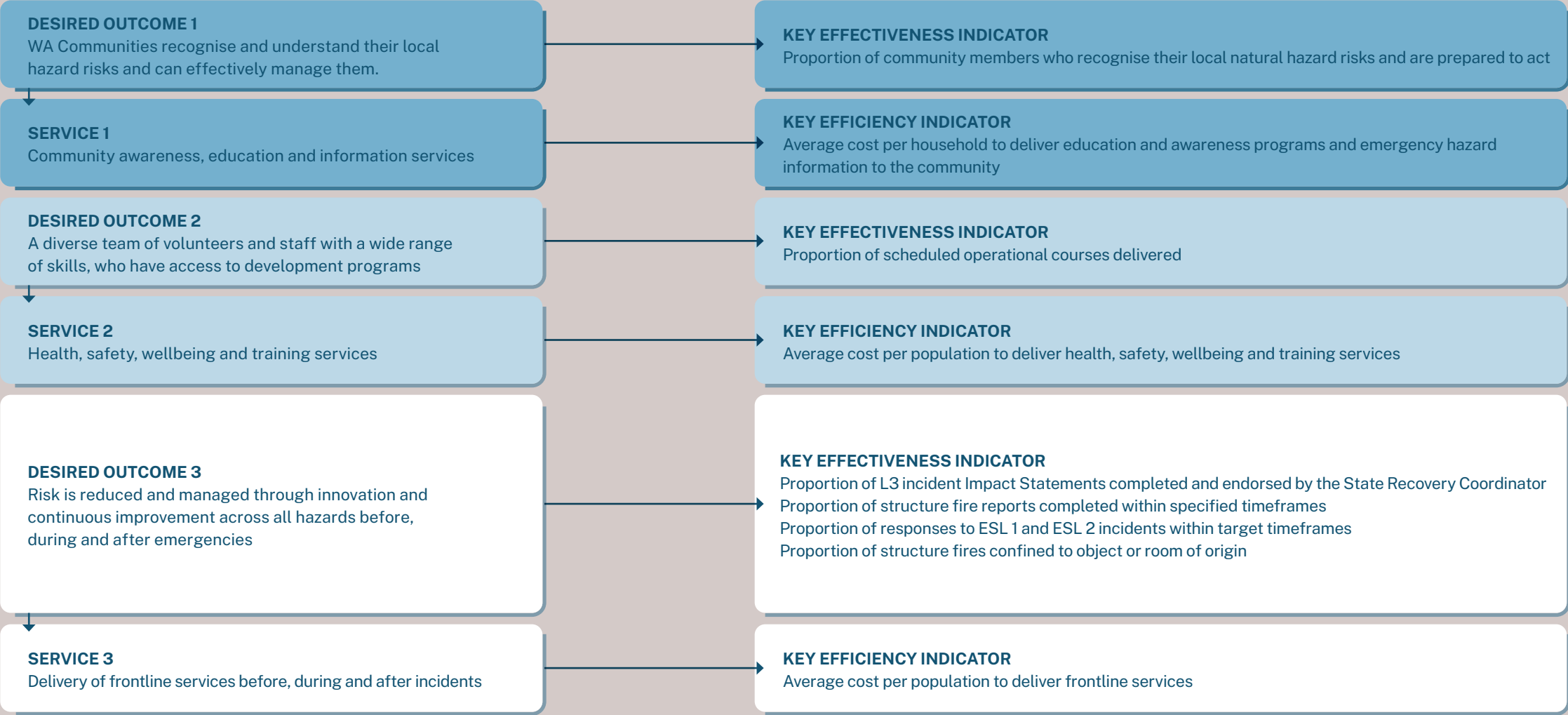
Outcome 2: A diverse team of volunteers and staff with a wide range of skills, who have access to development programs.

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

The Services we provide to achieve our Outcomes are detailed below. We summarise performance in relation to these outcomes and Services in the KPI Summary on page 94 and described in detail in the KPI section starting on page 178. There were no changes to our Outcome Based Management Framework in 2023-2024.

Government Goal 3

SAFE, STRONG AND FAIR COMMUNITIES: developing healthy and resilient communities. Enhance community safety and resilience.



Strategy 2020–2024 Outcomes

WA COMMUNITIES


Achieved

Communities recognise and understand their risks
To assess our performance against this outcome, we measure:

- Emergency WA uptime
- the number of times the community accessed hazard risk and community information from our website
- the proportion of the community who have a bushfire plan.

This result shows the community access information and programs to ensure they recognise and understand their risks.


Achieved

Communities can effectively manage local hazards
To assess our performance against this outcome, we measure the proportion of:

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

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


Achieved

Partnerships work cohesively to achieve effective
To assess our performance against this outcome, we measure the proportion of local governments:

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

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


Achieved

We embrace the skills and knowledge of the community
To assess our performance against this outcome, we measure the number of volunteers:

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

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

This is the last year we will measure and report our performance against the outcomes of Strategy 2020-2024. We will measure and report progress against the outcomes of our new strategic plan after it is published. Our cumulative results over the four years of our Strategy are set out below.

OUR PEOPLE


Achieved

A diverse team of volunteers and staff with a wide range of skills
To assess our performance against this outcome, we measure the following against State targets:

- our staff diversity
- our volunteer diversity.

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


Achieved

Development programs are in place to grow leadership qualities in all our people
To assess our performance against this outcome, we measure the availability of:

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

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


Achieved

Our people are valued, respected and recognised
To assess our performance against this outcome, we measure the proportion of volunteers who nominate to receive their long service award.

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

EMERGENCY MANAGEMENT


Achieved

Risk is reduced and managed
To assess our performance against this outcome, we measure the availability of:

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

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


Achieved

Innovation and continuous improvement is embedded before, during and after emergencies
To assess our performance against this outcome, we measure the increase in After Action Review submissions registered.

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

Significant issues impacting DFES



Fitzroy Valley house being raised to make it more flood resilient as part of the Ex TC Ellie recovery efforts.

Current and emerging issues and trends

WA has continued to experience an increase in the frequency, intensity and impact of natural disasters. Prolonged, overlapping bushfire seasons and severe flooding events have increased the demand on resourcing to deliver our services before, during and after emergencies. Climate change modelling indicates this trend will continue resulting in more communities, industries and ecosystems at risk of significant disruption. To address this, we are investing in:

- sixty additional career firefighters to respond to emergencies while maintaining statewide operational capability
- Emergency WA to provide high quality alerts and warnings to the community when life and property are under threat
- planning towards a new WA Emergency Management Training Centre to provide contemporary training facilities across all hazards to meet the demands for whole-of-government emergency management training to prepare for, respond and adapt to the State's changing risk profile.

The significant potential of digital systems to empower community safety and resilience is recognised across WA. The WA Emergency Services Digital Strategy, now called SaferWA aims to unify and leverage capabilities across State agencies and deliver better outcomes. The Strategy and roadmap will be finalised in 2024-25.

We are also undertaking the largest financial management digital transformation project in our history. The project will replace our existing system with a contemporary solution, providing better data integration and analysis.

Economic and social trends

We are improving delivery of recovery assistance packages. We support access to the Commonwealth Government's Disaster Ready Fund for disaster resilience and risk reduction initiatives, enhancing the State Bushfire Planning Framework.

Changes in written law

Changes in legislative arrangements, such as the proposed Consolidated Emergency Services Act, impacts our workforce and emergency management responsibilities. These changes are considered in our future strategies and operating models.

Governance, compliance and other disclosures



Adam Ballard and Katie De Haer review a land use planning referral.

Governance Arrangements

Corporate Executive

The Corporate Executive guides and advises the Commissioner, aids in strategic leadership, and works to achieve strategic goals. Together with the Commissioner, they set a culture prioritising performance, accountability and compliance.

Senior Leadership

The Senior Leadership ensures responsible governance by making accountable decisions and offering essential advice and support to the Corporate Executive.

Governance Committees

Governance Committees advance strategic objectives, enhance decision-making processes, and oversee key initiatives for the Commissioner and Corporate Executive. They include objective external participants, staff and volunteers with necessary skills.

Audit and Risk Management Committee

Responsibilities encompass managing risks, business resilience, information technology, fraud prevention, and compliance.

People and Culture Committee

Provides direction on managing personnel, workplace culture, health and safety, diversity, and inclusion.

Operational Service Delivery Committee

Offers strategic advice to ensure effective and efficient integration of systems, processes, practices, and resources for operational service delivery.

Strategic Investment and Performance Committee

Manages priority setting, performance tracking, and promoting fiscal responsibility through oversight of strategic investments and projects.

Governance Arrangements continued

Cyber security

The frequency of targeted cyber attacks and campaigns against organisations and government agencies continue to increase.

In response to the threat of cyber-attacks, we have enhanced our cyber security measures to align with the requirements of the WA Cyber Security Policy, diminishing the potential for personal data breaches or compromises.

Upholding the community’s stringent standards, we remain committed to continuously evolving our cybersecurity proficiency in an increasingly intricate and dynamic threat landscape.

Risk management

Risk management is fundamental to our operations. An integrated method of risk assessment influences our decisions and plans, making sure risk is recognised and controlled across all areas of corporate and operational activities.

Risk appetite

The nature of emergency services is inherently risky. During emergency responses, we adopt a carefully measured approach to managing risks to prevent or reduce negative consequences.

We have a low tolerance for risk, meaning we do not engage in activities that pose significant risks which could impede our ability to fulfill our duties in managing emergencies throughout WA, this includes safeguarding human lives and critical infrastructure.

Recordkeeping Plan

We are dedicated to the ongoing enhancement of our recordkeeping practices, systems and culture, ensuring they align with the *State Records Act 2000* and yield the best outcomes for the State. This update is given in accordance with State Records Commission Standards, specifically Standard 2, Principle 6.

To manage our digital documents and records, we use Content Manager, which is consistent with our Recordkeeping Plan and the mandates of State Government.

Throughout the past year, we have provided training in Content Manager through both group and individual sessions, employing both in-person and digital training methods to meet our staff’s diverse needs.

During this period, 141 staff received tailored group training, and another 259 staff completed our Information Management induction.

Over the last year, 433,999 documents were processed in Content Manager, and we established 18,511 new files.

Public Sector Standards and Ethical Codes

Our commitment to ethics and integrity, guided by our Code of Conduct and the Public Sector Commissioner’s Instruction 7, sets the expected behavior for our staff and volunteers. We ensure adherence to the Public Sector Standards through:

- Policies and procedures that prevent unacceptable behaviors like bullying and discrimination and substandard performance.
- Strategic plans promoting fairness, equity and diversity in decisions and actions.
- Comprehensive employee management frameworks focusing on aspects like mental health and workplace culture.
- Regular auditing of HR processes to maintain policy compliance.
- Offering continuous learning opportunities to enhance professional conduct.
- Feedback mechanisms for early detection and correction of conduct misalignments.

Four breach claims related to the Employment Standard were filed; all were escalated to the Public Sector Commission, and one Grievance Resolution Standard breach was resolved internally. No breaches were found in the 2023-24 period.

In the administration of DFES during 2023–24, I have complied with the Public Sector Standards in Human Resource Management, the Public Sector Code of Ethics and our Code of Conduct. I have established procedures to ensure compliance with these standards and codes and conducted appropriate internal assessments to satisfy myself that the statement made here is correct.



Darren Klemm AFSM
Accountable Authority
29 August 2024



We are dedicated to the ongoing enhancement of our recordkeeping practices, systems, and culture.

Other legal requirements

Unauthorised use of credit cards

Our staff are issued corporate credit cards when necessary. The agreement signed by staff on receiving a card includes recognition of their responsibilities according to the credit card policy.

During 2023–24, we recorded 33,905 transactions on corporate credit cards. Within these, 58 were personal expenditures, all of which were self-reported by the cardholders. Given that these occurrences were addressed swiftly, deemed negligible in nature, and appeared to be unintentional errors, no disciplinary action was taken.

	2022–23 (\$)	2023–24 (\$)
Personal use expenditure	2,184	3,195
Personal use expenditure settled within 5 working days	2,126	2,628
Personal use expenditure settled after 5 working days	58	567
Personal use expenditure outstanding at balance date	—	—

Ministerial Directives

There were no Ministerial Directives pursuant to Treasurer’s Instruction 903(12) during 2023–24.

Other financial disclosures

State Emergency Management Committee remuneration

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

Position	Name	Type of remuneration	Period of membership	2023–24 gross remuneration
Chair	Dr Ron Edwards	Per annum	To October 2023	\$22,873.14
Chair	Ms Emma Cole	Per annum	From October 2023	\$61,250.38
Deputy Chair	Mr Rhys Williams	Per annum	From October 2023	\$35,072.61
Member	Ms Julie Waylen	Per annum	Full year	\$33,039.24
Member	Mr Darren Klemm AFSM	Not applicable	Full year	\$0
Member	Mr Col Blanch APM	Not applicable	Full year	\$0
Member	Mr Peter Dans	Not applicable	To July 2023	\$0
Member	Mr Stuart Smith	Not applicable	From July 2023	\$0
Member	Dr Andy Robertson CSC PSM	Not applicable	Full year	\$0
Member	Mr Nick Sloan	Not applicable	Full year	\$0
Member	Mr Mike Rowe	Not applicable	Full year	\$0
Member	Ms Emily Roper PSM	Not applicable	Full year	\$0
Member	Mr Rick Curtis	Not applicable	To February 2024	\$0
Member	Ms Melissa Pexton	Not applicable	From February 2024	\$0
Total				\$152,235.37

Capital works

We have no contracts that fall within the scope of the Government Building Training Policy. This information relates to land and building capital projects contracted through the Department of Finance’s Buildings and Contracts. No capital works projects were completed in 2023-24.

Capital works in progress	Estimated completion (F/Y)	Comment
Cardup CFRS	2024-25	Station construction is expected to be completed December 2024.
Halls Creek VFES	2024-25	The project is out for tender with completion expected mid-2025.
Margaret River VFRS	2024-25	The tenders have been evaluated and we expect to award the contract mid-August with project completion anticipated for mid-2025.

Other financial disclosures

Advertising and public information
Section 175ZE of the *Electoral Act 1907* requires us to disclose the amounts we paid on different forms of advertising. During 2023–24, we paid \$764,296, which included advertising to support the community to prepare for emergencies such as our bushfire and cyclone campaigns.

Company Name	Advertising Agencies	Market Research	Polling Organisations	Direct Mail Organisations	Media Advertising Organisations
Advans Exhibition Services	\$49.30				
Bang Digital	\$39,600.00				
Bartco Traffic Equipment Pty Ltd	\$70,321.00				
Collie SignFX	\$1,970.00				
EyeCandy Australia	\$1,988.17				
Google Ads	\$4,598.45				
Jason Signmakers	\$8,663.50				
Kym Jones Exhibition	\$3,892.35				
Linkedin Singapore Pte Ltd	\$37,345.00				
M> Investments Pty Ltd	\$72.73				
Mingenew Community Resource Centre	\$30.54				
Narrogin Newsagency	\$369.86				
NRMjobs Pty Ltd	\$200.00				
Officeworks	\$78.96				
Seek Limited	\$6,029.86				
The Trustee for A.R.M. Trust	\$695.00				
The West Australian	\$375.91				
Thomson Reuters (Professional) Australia Ltd	\$549.61				
Town of Cambridge	\$158.36				
Walpole Community Resource Telecentre	\$75.73				
Wildlings Creative Pty Ltd	\$5,094.78				
Carat Australia Media Services Pty Limited					\$566,309.72
Facebook					\$13,277.68
Hyden Volunteer Fire and Emergency Services					\$140.00
Initiative Media Australia Pty Ltd					\$2,409.73
Total	\$182,159.11	\$0.00	\$0.00	\$0.00	\$582,137.13

Pricing policies of services provided

User charges and fees undergo an annual review. Typically, adjustments to user charges and fees correspond with changes in the consumer price index as recommended by the Department of Treasury.

Emergency Services Levy
Funding for delivering emergency services for bushfires, structural fires, cyclones, earthquakes, floods, hazardous material incidents, severe storms, tsunamis, road crash and other rescue operations, and various search and rescue operations on land and water is largely provided through the Emergency Services Levy (ESL).

The ESL is levied by the State Government and mostly collected by local governments. The funds are then remitted to DFES. The rates and charging parameters of the ESL are determined annually by the Minister for Emergency Services with the aim to gather a predetermined amount. For the fiscal year 2023-24, ESL rates, charging parameters, and related administrative details were announced in the Government Gazette on June 2, 2023.

False fire alarms
For more than three false fire alarm callouts in one financial year to the same property, we impose a fee. This fee is reflective of the resources deployed to address the false alarm. Imposing this fee also supports our objective to lower the occurrence of false fire alarms by promoting regular maintenance of alarm systems.

Direct brigade alarms
The direct brigade alarm network offers fire alarm monitoring services at 4,422 premises across WA. Customer service, operational management, and the monitoring itself are performed by Fire Safety Pty Ltd under the trading name Fire Alarm Monitoring Services – Chubb.

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

Employment and employee relations

Firefighter EBA

On 6 December 2024, together with the United Professional Firefighters Union of WA, we registered the Western Australian Fire Service Enterprise Bargaining Agreement 2023 following 12 months of bargaining. The Agreement delivered great outcomes for firefighters across WA.

Key highlights of the agreement:

- Wage increases:** Firefighters will receive a 3% wage increase, ensuring their salaries keep pace with inflation and cost of living.
- Superannuation boost:** 1.5% increase in superannuation contributions over three years, enhancing retirement benefits. Minister Stephen Dawson asked Minister Simone McGurk for permission to move up the final 0.5% superannuation increase from July 1, 2025, to July 1, 2024. Minister McGurk approved this early payment on June 28, 2024.
- Overtime pay:** The rate of overtime has been increased to 150%, recognising the demanding nature of firefighting duties.
- Leave improvements:** Enhanced provisions for personal leave, annual leave accrual, and parental leave, supporting the well-being and work-life balance of firefighters.

Post-traumatic stress disorder

In April 2023, the State Government announced the work-related post-traumatic stress disorder presumption would now cover career firefighters and communication system operators. During 2023-24 six post-traumatic stress disorder workers' compensation claims were made by firefighters, five of which were accepted by the Insurance Commission of WA.

Commitment to inclusive workplace practices

- We have reinforced our commitment to fostering an inclusive and respectful workplace. Comprehensive training programs on equal opportunity, bullying, discrimination and harassment have been rolled out for all staff and volunteers. These initiatives are designed to:
- Promote awareness:** Heighten awareness of inclusive practices and the importance of preventing conscious and unconscious bias.
 - Build confidence:** Equip team members with the confidence to address and manage workplace issues effectively.
 - Enhance skills:** Improve skills through face-to-face workshops, ensuring everyone understands their responsibilities under new workplace laws and codes of practice.

Workshops delivered this year

- Managing workplace issues
- Power hour: How the laws have changed
- Under performance management
- Emotional intelligence

These efforts underscore our dedication to creating a genuinely inclusive and progressive environment, moving beyond mere compliance to foster a culture of respect and equality.

DFES diversity on 30 June 2024

Metric	No	Yes		Total	% Yes
Culturally and linguistically diverse	1,802	105		1,907	5.5%
First Nations peoples	1,853	54		1,907	2.83%
People with disabilities	1,899	8		1,907	0.42%
Youth	1,882	25		1,907	1.3%
Metric	Male	Female	Gender x	Total	% Female
Gender	1,388	518	1	1,907	27.17%

Multicultural action plan

Achievements in Policy Priority Areas include:

- Policy Priority 1 – Harmonious and inclusive communities
In March 2024, we celebrated Harmony Week with a series of impactful activities:
- **Cultural showcase:** An afternoon tea event where we launched videos featuring our culturally diverse staff.
 - **Culinary diversity:** Staff contributed to a digital cookbook titled 'Dishes from Every Shore'.
 - **Interactive engagement:** A Harmony Week-themed quiz was hosted through the Volunteer Hub.
 - **Multilingual resources:** We launched a new webpage with translated factsheets, brochures and videos in 18 languages, including Auslan, to support our culturally and linguistically diverse communities.

- **Multilingual safety resources:** Hazard preparedness materials have been translated into 20 languages, with safety videos available in 10 languages, including Auslan. These resources are promoted through a dedicated webpage and have reached over 60 ethno-specific and multicultural organisations across WA.
- **Community engagement:** We engaged over 260 culturally and linguistically diverse community members through Disaster Preparedness and Home Fire Safety sessions at various events.

Policy Priority 2 – Culturally responsive policies, programs, and services

We have made significant strides in creating inclusive environments and accessible resources:

- **Reflection spaces:** Personal reflection, meditation, or prayer rooms are now available at CFRS stations, the Emergency Operations Centre in Cockburn, the WAFES Academy, and some regional offices, with plans to expand.

Policy Priority 3 – Economic, social, cultural, civic, and political participation

Our efforts to enhance participation across diverse communities include:

- **Volunteer training:** Tools and guidelines for identifying and engaging culturally and linguistically diverse communities were presented at the WAFES conference and during 'At Higher Risk' training sessions at CFRS stations.



Commissioner Darren Klemm and Deputy Speaker Stephen Price MLA with Firefighter Giulia Cenciarelli at the Trainee Firefighter School 91 graduation ceremony.

Employment and employee relations

Disability access and inclusion plan

We strive to improve inclusion and access for people with disability. Our commitment to inclusive practices is demonstrated through our Disability Access and Inclusion Plan 2020-2025, which outlines the actions we will take to enhance access to information, services and facilities, and employment or volunteering opportunities.

Each year we celebrate the International Day of People with Disability.

In 2023, the theme was ‘United in action to rescue and achieve the Sustainable Development Goals for, with and by persons with disabilities’. We ran a very successful event with presentations from Microenterprises and cadets from John Tonkin College Education Support Centre. Following their presentations there were a range of stalls offering a wide range of goods for sale that were either supported or run by people with disabilities.

• Managing for team wellbeing: 71 staff and volunteers have participated in the Black Dog Institute’s program, focusing on strategies to enhance team mental health and wellbeing.

• Wellness services referrals: Referrals to our wellness services have skyrocketed by 300% in the past year, a testament to the effectiveness of our increased promotion efforts.

Critical incident support

• Increased interventions: Our post-critical incident interventions have surged by 59% over the last five quarters, demonstrating our proactive approach to mental health crises.

These initiatives underscore our unwavering commitment to mental health, ensuring our people are well-equipped to handle challenges and support each other effectively. By prioritising mental health training and support, we are fostering a resilient and compassionate community.

Mental health at DFES

Thriving at DFES

The conclusion of our inaugural mental health and wellbeing strategy, *Thriving at DFES* marks a significant milestone in our commitment to the mental health of our staff and volunteers. The strategy’s evaluation, including a comprehensive survey, will inform our next steps in fostering a healthier workplace.

Key initiatives and achievements over the year were:

Headspace

500 subscriptions: Provided to staff and volunteers.
210 additional subscriptions: Extended to family and friends through the Headspace partner family plan.

Mindarma eLearning program

Extended access: Continued access to Mindarma’s evidence-based program.
Resilience building: Significant increase in adaptive psychological resilience among participants.
Tailored training: Specialised training for leaders and managers, plus subscriptions to the Brain Food course and 12 mental health webinars.

Mood Food nutrition program

109 participants: Engaged in a six-week program on nutrition for mental health.
Validated improvements: Enhanced mental health as measured by the Mediterranean Diet Score, Kessler Psychological Distress Scale (K10), and WHO 5 Wellbeing assessments.

Health mindset psycho-education presentations

556 participants: Across six regional offices, seven BGUs, and 53 career firefighter platoons. Topics included:

- Stress less: Managing stress and monitoring mental health.
- Building resiliency: Strengthening resilience with healthy coping strategies.
- Effective communication: Essential skills for team communication.
- Mindfulness: Introduction to being present and intentional.
- Rest to reset: The importance of taking time to recharge.

Peer Support Officers

31 new peer support officers: Onboarded in 2023-24, exceeding targets by over 400%.
88 peer support officers: Now available across WA, including 19 in our volunteer services.
Comprehensive training: Streamlined screening and online training to ensure accessibility for remote regions.

These initiatives underscore our dedication to creating a supportive and inclusive environment. Our Peer Support Officers, alongside psychological and chaplaincy services, provide crucial support, ensuring our people have multiple avenues for assistance.

Mental health training

We regularly offer mental health training to increase mental health and wellbeing knowledge and skills. This year’s mental health training milestones are:

- Mental health first aid: 441 staff and volunteers have completed this vital training, equipping them with the skills to provide immediate support to those experiencing mental health challenges.
- Refresher courses: 40 staff and volunteers have refreshed their knowledge through mental health first aid refresher training, ensuring they remain up-to-date with best practices.

Staff Profile

	FTE	Head Count
Full time permanent	1,658.45	1,704
Part time temporary contract	16.45	27
Full time temporary contract	78.30	84
Part time permanent	40.36	66
Casual	13.00	17
Full time temporary	2.00	2
Full time apprentice technician	1.00	1
Part time trainee	0.80	2
*Full time trainee	0.00	2
*Non-employee trainee	0.00	1
Full time casual	1.00	1
Total	1,811.36	1,907



Emily Pestell and Rebecca Butt from our Wellbeing team discussing the *Thriving at DFES* evaluation.

Employment and employee relations

First Nations cultural connection and learning

Karla Katitjin traineeship

We have renewed our commitment to First Nations people employment by welcoming three First Nations trainees to our Bushfire Centre of Excellence team. This initiative, known as the Karla Katitjin Traineeship, is located on Bindjareb Country and reflects our dedication to promoting diversity, inclusion and local employment.

The traineeship program has five key objectives:

- providing opportunities for cultural and environmental connection to country
- increasing employment for First Nations Australians
- upskilling for better employment prospects
- fulfilling the Centre’s strategy of local employment
- promoting diversity and inclusion.

The three trainees, Mark Haupt from Mithica Country in Queensland, Ryan Tate descending from Wiilman Country in the Upper Great Southern region and Dee-Anne Salmon, a local Traditional Owner from Bindjareb Country will be based at the Bushfire Centre of Excellence for at least 18 months.

The program assists trainees in their Certificate III in Conservation and Ecosystems Management, along with units from the Certificate II in Public Safety (Firefighting Operations).

Our customised recruitment campaign, designed with cultural sensitivity in mind, featured:

- knowledge-sharing opportunities
- a supportive application process
- cultural mentors to guide and ensure cultural safety throughout recruitment, onboarding and training.

The Karla Katitjin trainees have already put their training into practice, participating in on-Country burning at Bindjareb Park alongside Traditional Owners and our Cultural Fire Program team. They have also engaged with Traditional custodians, land managers and local communities to promote cultural burning across the State and have been involved in mitigation activities on Unallocated Crown Lands in the metropolitan area. Following a Cultural Burn on Goreng-Menang Country, Ryan, one of the trainees, reflected “at the end of the burn, Elders gathered everyone for a debrief and each person contributed one word from the experience, memorable words were special, blessed and grateful.”

Reconciliation Action Plan 2023-2025

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

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



Minister Stephen Dawson with our three trainees, Mark Haupt, Ryan Tate and Dee-Anne Salmon.

Workplace health, safety and injury management

We are committed to placing our people’s physical and psychological safety at the heart of everything we do — every day. That is why we prioritise the health, safety and wellbeing of our staff, volunteers, visitors and others who work for us, and with us.

Consultation

In the health and safety space, we are focused on two main goals: increasing the number of health and safety representatives and improving their skills. Our toolbox talks, regional meetings, and health and safety committee meetings give us the chance to discuss and solve health and safety issues.

We work with elected workplace health and safety representatives on a variety of matters, including new projects like firefighting appliances, fire station designs, and emergency response equipment.

During the year, we held information sessions to inform our metropolitan and regional staff and volunteers on topics such as lessons learned from safety incident investigations, the importance of detailed hazard reports, safe practices for working at heights, and managing mental health risks in emergency situations.

Certificate IV in Work Health and Safety

We support our health and safety representatives to complete the Safety Incident Investigation and Certificate IV in Workplace Health and Safety. This qualification gives them a better understanding of important safety issues, improves communication skills, and helps them manage workplace health and safety more effectively. It ensures they follow the law and promotes lasting improvements in safety practices.

This year’s safety focus

High-risk hazard management

We prioritise safety concerns related to high-risk hazards such as driving under emergency conditions, working at heights, handling chemicals, exposure to noise, asbestos, electric battery fires, thermal environments and electricity. We regularly evaluate these risks during our response activities and implement measures to improve health and hygiene, reduce noise levels, manage heat stress and prevent fatigue.

Firefighter operational health safety and wellbeing

Our enhanced health screening program for firefighters monitors how exposure to harmful substances affects their health and helps them keep track of their well-being. This allows us to detect and manage health problems early.

We have also improved hearing tests and processes to prevent noise-related hearing loss. Additionally, we are working on better operational hygiene, improving laundry procedures, ensuring safe incident management, and developing a new medical health standard for firefighters.

Safety management system

Action plans were created following an audit in 2019 of our Safety Management System against ISO 45001. These plans aim to minimise or eliminate health and safety risks as far as reasonably practicable.

Our focus next year will be to implement our new fatigue management policy and procedure prior to the southern bushfire season.

Workers’ compensation and injury management

We remain committed to the safe and timely return to work of all staff and volunteers who experience a work-related injury or illness.

We practice a collaborative approach, prioritise wellbeing, promote early intervention, and facilitate a smooth transition back to meaningful employment.

We aim to provide a safe and healthy work environment by minimising the risk of injury and illness, ensuring prompt and appropriate injury management following an injury or illness with appropriate modifications, and endorse open communication and support for workers during their recovery and rehabilitation.

Workers’ compensation and injury management

Table of Results (Public Sector Commissioner’s Occupational Safety and Health Performance indicators 2023–24).

Indicator	2021-22	2022-23	2023-24	Target	Comments towards targets
Number of fatalities	0	0	2	Zero (0)	The reported fatalities relate to two retired staff who met the qualifying period for the presumptive legislation.
Lost time injury/ disease (LTI/D) incidence rate	6.4	7.27	9.46	Zero (0) or 10% reduction in incidence rate	The increase is attributed to an aging workforce and an increase in reporting of cancers and PTSD covered by presumptive legislation.
Lost time injury severity rate	22.6	47.41	35.75	Zero (0) or a 10% improvement on the previous three (3) years	A 24.6% improvement on 2022-23.
Percentage of injured workers returned to work within (i) 13 weeks	64.13%	63%	73%	No target	16% increase in workers returning to work within 13 weeks of the incident date.
Percentage of injured workers returned to work within (ii) 26 weeks	76.09%	85.93%	81%	Greater than or equal to 80% return to work	While meeting target, this year we report a 5.7% decrease from 2022-23 in the number of workers returning to work within 26 weeks.
Percentage of managers trained in work health and safety injury management responsibilities	NR	NR	95%	Greater than or equal to 80%	Records were not maintained in the previous two years.

Data has been captured from the Government Insurance Division and internal resources.
*Data reported over a calendar year.

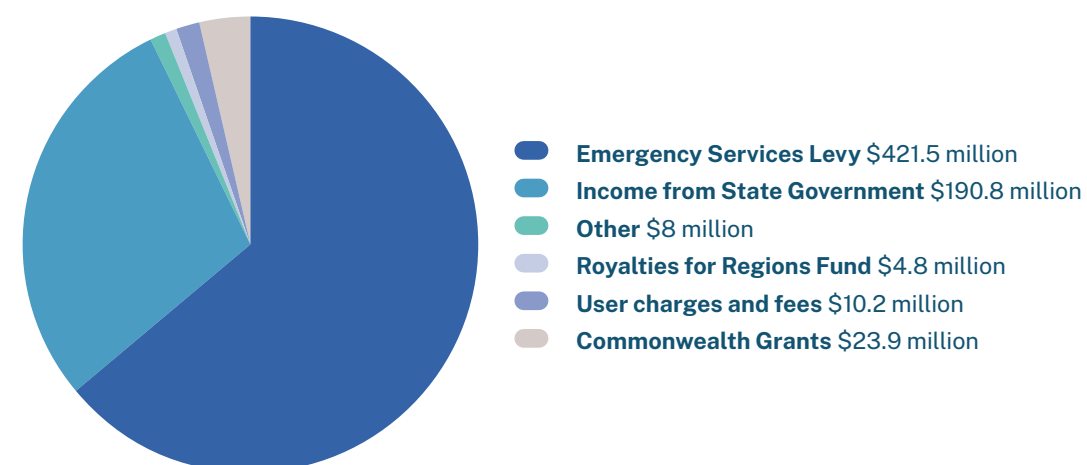
Sources and allocation of our funding

In 2023-24, DFES revenue totalled \$659 million, which included \$421 million raised from the Emergency Services Levy (ESL). Of the total ESL raised, \$390 million was collected from ratepayers, \$7 million from local government owned properties and \$24 million from the State Government, non-trading State enterprises and other government entities. The ESL raised by each local government area is shown on pages 91 and 92.

All funding we receive is allocated towards emergency services initiatives and provides facilities, equipment and resources, protective clothing, uniforms, vehicles and training for WA's fire and emergency services staff and volunteers across WA.

It also supports disaster recovery, bushfire mitigation and other specialist activities such as fire investigations, building inspections, emergency planning and community safety initiatives.

2023-24 Funding sources by category



A member of Eaton-Australind VFRS brigade at an incident.

Sources and allocation of our funding

Emergency Services Levy

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

Local government area	ESL raised (\$'000s)	Local government area	ESL raised (\$'000s)
Albany	3,810	Dalwallinu	106
Armadale	12,556	Dandaragan	387
Ashburton	443	Dardanup	785
Augusta-Margaret River	1,215	Denmark	434
Bassendean	2,683	Derby-West Kimberley	258
Bayswater	10,910	Donnybrook-Balingup	356
Belmont	9,333	Dowerin	60
Beverley	143	Dumbleyung	57
Boddington	120	Dundas	97
Boyup Brook	134	East Fremantle	1,546
Bridgetown-Greenbushes	340	East Pilbara	527
Brookton	76	Esperance	891
Broome	1,300	Exmouth	246
Broomehill-Tambellup	81	Fremantle	8,881
Bruce Rock	79	Gingin	554
Bunbury	4,664	Gnowangerup	93
Busselton	3,144	Goomalling	71
Cambridge	6,055	Gosnells	15,733
Canning	19,037	Greater Geraldton City	3,824
Capel	1,155	Halls Creek	79
Carnamah	54	Harvey	1,429
Carnarvon	302	Irwin	283
Chapman Valley	91	Jerramungup	123
Chittering	298	Joondalup	25,663
Claremont	3,118	Kalamunda	7,385
Cockburn	20,027	Kalgoorlie-Boulder	3,369
Collie	482	Karratha	2,100
Coolgardie	288	Katanning	244
Coorow	120	Kellerberrin	90
Corrigin	90	Kent	47
Cottesloe	1,901	Kojonup	129
Cranbrook	87	Kondinin	77
Cuballing	68	Koorda	43
Cue	46	Kulin	60
Cunderdin	93	Kwinana	6,400

Local government area	ESL raised (\$'000s)
Lake Grace	111
Laverton	65
Leonora	173
Mandurah	9,807
Manjimup	619
Meekatharra	88
Melville	18,532
Menzies	62
Merredin	222
Mingenew	39
Moora	155
Morawa	59
Mosman Park	1,741
Mount Marshall	54
Mt Magnet	57
Mukinbudin	47
Mundaring	3,726
Murchison	2
Murray	1,023
Nannup	118
Narembeen	61
Narrogin (Shire)	316
Nedlands	4,760
Ngaanyatjarraku	2
Northam	687
Northampton	328
Nungarin	23
Peppermint Grove	434
Perenjori	46
Perth	24,176
Pingelly	88
Plantagenet	358
Port Hedland	1,455
Quairading	86
Ravensthorpe	183

Local government area	ESL raised (\$'000s)
Rockingham	14,098
Sandstone	16
Serpentine-Jarrahdale	1,984
Shark Bay	76
South Perth	8,340
Stirling	40,480
Subiaco	5,201
Swan	22,999
Tammin	6
Three Springs	46
Toodyay	328
Trayning	38
Upper Gascoyne	12
Victoria Park	7,262
Victoria Plains	60
Vincent	7,863
Wagin	137
Wandering	42
Wanneroo	28,313
Waroona	314
West Arthur	66
Westonia	5
Wickepin	58
Williams	72
Wiluna	41
Wongan-Ballidu	103
Woodanilling	38
Wyalkatchem	52
Wyndham-East Kimberley	369
Yalgoo	23
Yilgarn	125
York	282

Financial targets summary

Financial results for 2023–24 are shown below. Further explanations are contained in Note 9.12 ‘Explanatory statement’ to the Financial Statements.

Item	Original Target (\$,000)	Actual (\$,000)	Variation (\$,000)	Reasons for Significant Variance
Total cost of services (expense limit)	565,312	624,731	59,419	<p>Increase of \$59.4 million is primarily the result of:</p> <p>\$48.5 million in significant unforeseen expenditure associated with bushfire suppression and natural hazard incidents. Significant events include Serpentine Complex, Mariginiup, North Metro Complex (Gingin), Red Hill Quarry and Nanga Brook (Waroona) bushfires which required additional resources including the hire of aircraft and heavy machinery.</p> <p>\$20.3 million cost pressures funded during the year in relation to asset management cost pressures, Consolidated Emergency Services Act project team and aerial suppression costs for the grain harvest season.</p> <p>Offset by \$13.2 million in underspends in depreciation primarily due to delays in onboarding the new emergency rescue helicopter service fleet.</p>
Net cost of services	150,144	185,177	35,033	<p>Increase in net cost of services is the result of the increase in the total cost of services of \$59.4 million (as detailed above) offset by an increase in income of \$24.4 million received during the year predominantly related to:</p> <p>\$16.4 million in Commonwealth grants associated with the Provision of Fire Services, National Aerial Firefighting Centre, National Prescribed Burning Network, Disaster Ready Fund and the Strategic Partnership Model for the Bushfire Centre of Excellence.</p> <p>\$4.6 million additional Emergency Service Levy funding received compared to original Emergency Service Levy estimates.</p>
Total equity	597,888	680,846	82,958	<p>Total equity increased by \$83 million primarily as a result of:</p> <p>\$55.4 million increase due to favourable land and building revaluations and increases in the asset investment program approved by Government during the year.</p> <p>\$23.8 million increase in cash balances primarily due to lower than anticipated applications for recovery and resilience grants.</p>
Approved salary expense	228,227	235,148	6,921	<p>The increase of \$6.9 million is predominantly due to \$5.6 million in additional firefighter overtime associated with bushfire suppression and natural hazards incidents.</p>
Agreed borrowing limit	28,194	28,194	0	<p>There has been no change in the agreed borrowing limit</p>

KPI summary

The following table summarises how we performed against each KPI in 2023-24. Further detail is provided on the pages indicated.

- Target achieved
- Not required
- Exempted
- Not achieved

	Target	Result	Status	Page
Desired Outcome 1: WA communities recognise and understand their local hazard risks and can effectively manage them				
Proportion of community members who recognise their local natural hazard risks and are prepared to act	20%	18.26%		178
Service 1: Community awareness, education and information services				
Average cost per household to deliver education and awareness programs and emergency hazard information to the community	\$11.85	\$12.19		179
Desired Outcome 2: A diverse team of volunteers and staff with a wide range of skills, who have access to development programs				
Proportion of scheduled operational courses delivered	80%	82.94%		180
Service 2: Health, safety, wellbeing and training services				
Average cost per population to deliver health, safety, wellbeing and training services	\$11.53	\$9.64		181
Desired Outcome 3: Risk is reduced and managed through innovation and continuous improvement across all hazards before, during and after emergencies				
Proportion of Level 3 incident Impact Statements completed and endorsed by the State Recovery Coordinator	90%	Not required		182
Proportion of structure fire reports completed within specified timeframes	90%	Treasury Exemption		183
Proportion of responses to ESL 1 and ESL 2 incidents within target timeframes	90%	Treasury Exemption		184
Proportion of structure fires confined to object or room of origin	72%	Treasury Exemption		185
Service 3: Delivery of frontline services before, during and after incidents				
Average cost per population to deliver frontline services	\$181.11	\$201.48		186

Financial statements and performance indicators

Certification of Financial Statements for the year ended 30 June 2024

The accompanying financial statements of the Department of Fire and Emergency Services have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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



Darren Klemm AFSM
Accountable Authority
29 August 2024



Georgina Camarda BCom CPA
Chief Finance Officer
29 August 2024

Resource agreement

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

Bunbury CFRS and VFRS brigade members.

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Statement of comprehensive income

For the year ended 30 June 2024

	Notes	2024 (\$000)	2023 (\$000)
Cost of services			
Expenses			
Employee benefits expense	3.1 ^(a)	264,431	244,846
Supplies and services	3.3	205,478	180,060
Depreciation and amortisation expenses	5.1.1, 5.2, 5.3.1	35,847	47,259
Finance costs	7.3	1,868	1,602
Accommodation expenses	3.3	17,687	15,374
Grants and subsidies	3.2	81,997	81,443
Other expenses	3.3	17,423	16,298
Total cost of services		624,731	586,882
Income			
Emergency Services Levy	4.1	397,221	395,016
User charges and fees	4.2	10,238	9,797
Grants and contributions	4.4	23,963	25,601
Interest revenue	4.5	132	171
Other revenue	4.6	8,000	9,772
Total income		439,554	440,357
Net cost of services		185,177	146,525
Income from State Government			
Service appropriation	4.3	171,005	101,474
Emergency Services Levy	4.3	24,257	24,229
Income from other public sector entities	4.3	16,865	10,889
Resources received	4.3	1,208	801
Assets transferred	4.3	-	349
Asset Maintenance Fund	4.3	1,709	-
Royalties for Regions Fund	4.3	4,794	4,421
Total income from State Government		219,838	142,163
Surplus / (deficit) for the period		34,661	(4,362)
Other comprehensive income			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	9.9	25,776	35,308
Total other comprehensive income		25,776	35,308
Total comprehensive income for the period		60,437	30,946

The Statement of comprehensive income should be read in conjunction with the accompanying notes.

Statement of financial position

As at 30 June 2024

	Notes	2024 (\$000)	2023 (\$000)
Assets			
Current assets			
Cash and cash equivalents	7.4	48,079	42,333
Restricted cash and cash equivalents	7.4	21,516	14,071
Inventories	6.3	21,049	18,567
Receivables	6.1	26,665	13,334
Other current assets	6.4	6,992	3,549
Total current assets		124,301	91,854
Non-current assets			
Restricted cash and cash equivalents	7.4	3,273	2,318
Amounts receivable for services	6.2	88,560	78,721
Property, plant and equipment	5.1	562,551	511,733
Right-of-use assets	5.2	18,905	14,052
Intangible assets	5.3	5,940	5,466
Total non-current assets		679,229	612,290
Total assets		803,530	704,144

Statement of financial position (continued)

	Notes	2024 (\$000)	2023 (\$000)
Liabilities			
Current liabilities			
Payables	6.5	21,651	10,021
Borrowings	7.1	2,977	2,977
Lease liabilities	7.2	6,258	5,124
Employee related provisions	3.1 ^(b)	40,485	38,317
Total current liabilities		71,371	56,439
Non-current liabilities			
Borrowings	7.1	25,217	28,194
Lease liabilities	7.2	13,476	9,559
Employee related provisions	3.1 ^(b)	12,620	10,867
Total non-current liabilities		51,313	48,620
Total liabilities		122,684	105,059
Net assets		680,846	599,085
Equity			
Contributed equity	9.9	413,658	392,334
Reserves		142,993	121,859
Accumulated surplus		124,195	84,892
Total equity		680,846	599,085

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 2024

	Notes	Contributed equity (\$000)	Reserves (\$000)	Accumulated Surplus (\$000)	Total equity (\$000)
Balance at 1 July 2022		380,276	86,551	89,254	556,081
Surplus / (deficit) for the year		-	-	(4,362)	(4,362)
Other comprehensive income	9.9	-	35,308	-	35,308
Total comprehensive income for the period		-	35,308	(4,362)	30,946
Transactions with owners in their capacity as owners					
Capital appropriations	9.9	7,097	-	-	7,097
Other contributions by owners	9.9	4,961	-	-	4,961
Total		12,058	-	-	12,058
Balance at 30 June 2023		392,334	121,859	84,892	599,085
Balance at 1 July 2023		392,334	121,859	84,892	599,085
Surplus / (deficit) for the year		-	-	34,661	34,661
Other comprehensive income	9.9	-	25,776	-	25,776
Transfer from reserves on retired assets	9.9	-	(4,642)	4,642	-
Total comprehensive income for the period		-	21,134	39,303	60,437
Transactions with owners in their capacity as owners					
Capital appropriations	9.9	11,325	-	-	11,325
Other contributions by owners	9.9	9,999	-	-	9,999
Total		21,324	-	-	21,324
Balance at 30 June 2024		413,658	142,993	124,195	680,846

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 2024

	Notes	2024 (\$000)	2023 (\$000)
Cash flows from State Government			
Service appropriation		161,166	93,009
Emergency Services levy		24,253	24,447
Funds from other public sector entities		12,431	10,069
Capital appropriations		11,325	7,097
Asset Maintenance Fund		1,709	-
Royalties for Regions Fund		7,399	4,421
Digital Capability Fund		7,246	4,719
Net cash provided by State Government		225,529	143,762
Used as follows:			
Cash flows from operating activities			
Payments			
Employee benefits		(259,869)	(241,205)
Supplies and services		(200,392)	(185,135)
Finance costs		(1,885)	(1,582)
Accommodation		(16,977)	(14,974)
Grants and subsidies		(83,880)	(81,127)
GST payments on purchases		(33,633)	(31,532)
Other payments		(14,758)	(15,931)
Receipts			
Emergency Services levy		393,518	391,568
User charges and fees		9,694	10,474
Grants and contributions		18,118	25,760
Interest received		132	172
GST receipts on sales		2,631	1,807
GST receipts from taxation authority		31,199	28,836
Other receipts		6,166	6,205
Net cash used in operating activities	7.4	(149,936)	(106,664)
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(51,943)	(44,819)
Receipts			
Proceeds from sale of non-current assets		663	1,330
Net cash used in investing activities		(51,280)	(43,489)

Statement of cash flows (continued)

	Notes	2024 (\$000)	2023 (\$000)
Cash flows from financing activities			
Payments			
Principal elements of lease arrangements		(7,190)	(17,787)
Repayment of borrowings		(2,977)	(2,967)
Net cash used in financing activities		(10,167)	(20,754)
Net increase / (decrease) in cash and cash equivalents		14,146	(27,145)
Cash and cash equivalents at the beginning of the period		58,722	85,867
Cash and cash equivalents at the end of the period	7.4	72,868	58,722

The Statement of cash flows should be read in conjunction with the accompanying notes.

Administered schedules

Administered income and expenses by service

	Delivery of frontline services before, during and after incidents	
	2024 (\$000)	2023 (\$000)
Income from administered items		
Appropriations	364,613	96,900
Regional Community Services Fund - Recurrent	26,548	27,305
Total income from administered items	391,161	124,205

Administered expenses

Grants to charitable and other public bodies		
Disaster Recovery Funding Arrangements Western Australia	291,096	85,369
Transfer payments ^(a)	16,295	-
Total administered expenses	307,391	85,369

(a) Transfer payments represent the transfer of non-retainable Administered Appropriations to the Consolidated Account.

	2024 (\$000)	2023 (\$000)
Administered assets and liabilities		
Current assets		
Cash and cash equivalents	274,202	190,433
Total administered assets	274,202	190,433
Current liabilities		
Grants payable	-	-
Total administered liabilities	-	-
Net administered assets	274,202	190,433

Notes to the financial statements

For the year ended 30 June 2024

1. Basis of preparation

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

A description of the nature of its operations and its principal activities has been included in the Department’s Annual Report, which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Department on 29 August 2024.

Statement of compliance

The financial statements constitute general purpose financial statements, prepared in accordance with Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by Treasurer’s Instructions. Several of these are modified by Treasurer’s Instructions (TI) to vary application, disclosure, format and wording.

The Financial Management Act 2006 (the Act) and TI are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements..

Basis of preparation

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

Judgements and estimates

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

Accounting for Goods and Services Tax

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

- a. amount of goods and services tax incurred by the Department as a purchaser that is not recoverable from the Australian Taxation Office 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 goods and services tax included.

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

Contributed equity

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

Administered items

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

2. Department outputs

How the Department operates

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

	Note
Department’s objectives	2.1
Schedule of income and expenses by service	2.2
Schedule of assets and liabilities by service	2.3

2.1 Department objectives

Purpose

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

The Department provides the following services:

Service 1: Community awareness, education and information services

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

Service 2: Health, safety, wellbeing and training services

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

Service 3: Delivery of frontline services before, during and after incidents

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

Notes to the financial statements

2. Department outputs (continued)

2.2 Schedule of income and expenses by service

For the year ended 30 June 2024

	Community awareness, education and information services	
	2024 (\$000)	2023 (\$000)
Cost of services		
Expenses		
Employee benefits expense	6,196	5,912
Supplies and services	5,919	5,381
Depreciation and amortisation expenses	590	588
Finance costs	21	20
Accommodation expenses	35	33
Grants and subsidies	77	91
Other expenses	355	295
Total cost of services	13,193	12,320
Income		
Emergency Services Levy	7,944	7,900
User charges and fees	-	-
Grants and contributions	53	55
Interest revenue	3	4
Other revenue	50	16
Total income	8,050	7,975
Net cost of services	5,143	4,345
Income from State Government		
Service appropriation	3,420	2,030
Emergency Services Levy	485	485
Assets transferred	-	-
Resources received	25	16
Asset Maintenance Fund	-	-
Royalties for Regions Fund	-	12
Income from other public sector entities	13	11
Total income from State Government	3,943	2,554
Surplus / (deficit) for the period	(1,200)	(1,791)

The Statement of income and expenses by service should be read in conjunction with the accompanying notes.

Health, safety, wellbeing and training services		Delivery of frontline services before, during and after incidents		Total	
2024 (\$000)	2023 (\$000)	2024 (\$000)	2023 (\$000)	2024 (\$000)	2023 (\$000)
17,454	18,593	240,781	220,341	264,431	244,846
7,849	7,528	191,710	167,151	205,478	180,060
1,249	1,471	34,008	45,200	35,847	47,259
44	49	1,803	1,533	1,868	1,602
434	727	17,218	14,614	17,687	15,374
165	229	81,755	81,123	81,997	81,443
729	744	16,339	15,259	17,423	16,298
27,924	29,341	583,614	545,221	624,731	586,882
19,861	19,751	369,416	367,365	397,221	395,016
-	-	10,238	9,797	10,238	9,797
132	137	23,778	25,409	23,963	25,601
7	9	122	160	132	173
125	40	7,825	9,714	8,000	9,770
20,125	19,937	411,379	412,445	439,554	440,357
7,799	9,404	172,235	132,776	185,177	146,525
8,550	5,073	159,035	94,371	171,005	101,474
1,213	1,212	22,559	22,533	24,257	24,230
-	-	-	349	-	349
60	40	1,123	745	1,208	801
-	-	1,709	-	1,709	-
-	31	4,794	4,377	4,794	4,420
34	28	16,818	10,850	16,865	10,889
9,857	6,384	206,038	133,225	219,838	142,163
2,058	(3,020)	33,803	449	34,661	(4,362)

Notes to the financial statements

2. Department outputs (continued)
2.3 Schedule of assets and liabilities by service

As at 30 June 2024

	Community awareness, education and information services	
	2024 (\$000)	2023 (\$000)
Assets		
Current assets	2,486	1,837
Non-current assets	13,585	12,246
Total assets	16,071	14,083
Liabilities		
Current liabilities	1,427	1,129
Non-current liabilities	1,026	972
Total liabilities	2,453	2,101
Net assets	13,618	11,982

The Schedule of assets and liabilities by service should be read in conjunction with the accompanying notes.

Health, safety, wellbeing and training services		Delivery of frontline services before, during and after incidents		Total	
2024 (\$000)	2023 (\$000)	2024 (\$000)	2023 (\$000)	2024 (\$000)	2023 (\$000)
6,215	4,593	115,600	85,424	124,301	91,854
33,961	30,614	631,683	569,430	679,229	612,290
40,176	35,207	747,283	654,854	803,530	704,144
3,569	2,822	66,375	52,488	71,371	56,439
2,566	2,431	47,721	45,217	51,313	48,620
6,135	5,253	114,096	97,705	122,684	105,059
34,041	29,954	633,187	557,149	680,846	599,085

Notes to the financial statements

For the year ended 30 June 2024

3. Use of our funding

Expenses incurred in the delivery of services

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

Cost of services for operating activities	Notes	2024 (\$000)	2023 (\$000)
Employee benefits expense	3.1 ^(a)	264,431	244,846
Grants and subsidies	3.2	81,997	81,443
Operating expenditure	3.3	240,588	211,732
		587,016	538,021
Future entitlements related to employee benefits expense	3.1 ^(b)	53,105	49,184
Employee related provisions		53,105	49,184

3.1 (a) Employee benefits expense

	2024 (\$000)	2023 (\$000)
Employee benefits	235,018	219,159
Superannuation	27,427	24,273
Other related expenses	1,309	1,254
Termination benefits	677	160
Total employee benefits expense	264,431	244,846
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	2,680	2,166
Less: Employee contribution (forming part of Note 6.2 ‘Other Revenue’)	(226)	(383)
Net employee benefits	266,885	246,629

3 Use of our funding (continued)

3.1 (a) Employee benefits expense (continued)

Employee benefits

Include wages and salaries, accrued and paid leave entitlements and paid sick leave.

Superannuation

The amount recognised in profit or loss of the Statement of comprehensive income comprises employer contributions paid to the Fire and Emergency Services Superannuation Fund (FESSF), Gold State Superannuation Scheme (concurrent contributions), West State Superannuation Scheme, Government Employee Superannuation Board and other eligible funds as nominated by employees.

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

Other related expenses

Includes non-monetary benefits, including those recognised under accounting standards other than AASB 16, provided to employees such as medical care, housing, cars and subsidised goods or services.

Termination benefits

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

AASB 16 Non-monetary benefits

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

Employee contributions

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

Notes to the financial statements

For the year ended 30 June 2024

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

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

	2024 (\$000)	2023 (\$000)
Current		
<i>Employee benefits provision</i>		
Annual leave ^(a)	18,617	17,560
Long service leave ^(b)	19,740	18,788
Deferred salary schemes ^(c)	573	462
	38,930	36,810
<i>Other provisions</i>	1,555	1,507
Employee on-costs ^(d)	1,555	1,507
Total current employee related provisions	40,485	38,317
	2024 (\$000)	2023 (\$000)
Non-current		
<i>Employee benefits provision</i>		
Long service leave ^(b)	12,127	10,436
<i>Other provisions</i>		
Employee on-costs ^(d)	493	431
Total non-current employee related provisions	12,620	10,867
Total employee related provisions	53,105	49,184

Provision is made for benefits accruing to employees in respect of wages and salaries, 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.

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

(a) Annual leave liabilities
Classified as current, as the Department has no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2024 (\$000)	2023 (\$000)
Within 12 months of the end of the reporting period	12,241	12,853
More than 12 months after the end of the reporting period	6,376	4,707
	18,617	17,560

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

(b) Long service leave liabilities
Unconditional long service leave provisions are classified as current liabilities as the Department does not have a right to defer settlement of the liability for at least 12 months after the end of the reporting period.

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

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

	2024 (\$000)	2023 (\$000)
Within 12 months of the end of the reporting period	8,278	5,134
More than 12 months after the end of the reporting period	23,589	24,090
	31,867	29,224

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

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

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

	2024 (\$000)	2023 (\$000)
Within 12 months of the end of the reporting period	340	209
More than 12 months after the end of the reporting period	233	253
	573	462

Notes to the financial statements

For the year ended 30 June 2024

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

(d) Employment on-costs

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

Employment on-costs, including workers' compensation insurance premium, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of Note 3.3 'Operating expenditure' and are not included as part of the Department's 'Employee benefits expense'.

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

	2024 (\$000)	2023 (\$000)
Carrying amount at start of period	1,938	1,593
Additional provisions recognised	110	912
Payments / other sacrifices of economic benefits	-	(567)
Carrying amount at end of period	2,048	1,938

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year. Several estimates and assumptions are used in calculating the Department's long service leave provision.

- These include:
- 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.

3 Use of our funding (continued)
3.2 Grants and subsidies

	2024 (\$000)	2023 (\$000)
Recurrent grants		
Local governments	15,855	15,239
Mitigation and hazard management grants ^(a)	30,928	32,737
Emergency service volunteer brigades, groups and units	3,862	3,773
Volunteer representative bodies ^(b)	2,089	2,074
Hazardous material scientific services	1,500	1,500
Other recurrent grants	250	283
	54,484	55,606
Capital grants		
Local governments	20,423	20,387
Marine Rescue WA groups ^(c)	7,090	5,450
	27,513	25,837
Total grants and subsidies	81,997	81,443

(a) The decrease was due to assistance provided to eligible recipients through Commonwealth Government's Coastal and Estuarine Risk Mitigation Program, National Disaster Risk Reduction and Australian Fire Danger Rating System in 2023, offset slightly with higher Resilience and Recovery grants disbursed in 2024.

(b) Includes \$1.381 million annual grant for Surf Life Saving Western Australia.

(c) Increase was predominantly due to capital grants that were committed and carried over from the prior funding period.

Transactions in which the Department provides goods, services, assets (or extinguishes a liability) to another party without receiving approximately equal value in return are categorised as 'Grant and subsidies' expense. Grants, subsidies and other transfers to third parties (other than contributions to owners) are recognised at fair value at the time of the transaction and are recognised as an expense in the reporting period in which they are paid or in the case of certain capital grants, when the initiative is completed and delivered to a local government authority or volunteer group.

Notes to the financial statements

For the year ended 30 June 2024

3 Use of our funding (continued)
3.2 Grants and subsidies (continued)

Recurrent grants
Grant payments to **local governments** include payments to meet the operational costs of Bush Fire Brigades and State Emergency Service Units via the Local Government Grant Scheme (LGGS). The Department also provides funding to local governments to support the employment of Community Emergency Service Managers.

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

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

Grants made to **volunteer representative bodies** that assist in the engagement and representation of emergency service volunteers in WA. See Note 9.6 ‘Affiliated bodies’ for assistance provided to affiliated volunteer representative bodies.

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

Capital Grants
Local government capital grants relate to significant capital works initiatives including the acquisition or modification of facilities, appliances, vehicles and major items of equipment. Refer to Note 6.3 ‘Inventory’ for the balance of fire appliances under construction at reporting date.

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

3 Use of our funding (continued)
3.3 Operating expenditure

	2024 (\$000)	2023 (\$000)
Supplies and services		
Service and contract expense	55,348	52,316
Plant and equipment hire	69,625	47,072
Minor equipment purchases and maintenance	35,948	33,214
Consumables	15,816	19,200
Travel expenses	8,720	9,759
Emergency Service Levy administration charges	6,161	5,328
Communication expenses	3,884	3,619
Insurance premiums and claims	6,480	5,926
Other supplies and services	3,496	3,626
	205,478	180,060
Accommodation expenses		
Property repairs and maintenance	12,112	11,400
Energy, water and rates	3,456	3,163
Short-term rental expenses	2,119	811
	17,687	15,374
Other expenses		
Employment on-costs	13,656	15,362
Audit fees	177	171
Insurance premium adjustment	1,736	-
Expected credit loss expense	10	2
Other expenses from ordinary activities	1,844	763
	17,423	16,298
Total operating expenditure	240,588	211,732

Supplies and services
Service and contract expense is predominantly associated with ICT services such as software development services, ICT managed services, professional advisory fees such as internal audit and legal fees and critical paramedical care for the Emergency Rescue Helicopter Service. Supplies and services are recognised as an expense in the reporting period in which they are incurred.

Notes to the financial statements

For the year ended 30 June 2024

3 Use of our funding (continued)
3.3 Operating expenditure (continued)

Plant and equipment hire

The Department contracts the services of firefighting aircraft and heavy plant and equipment to suppress fires on a short term hire basis. The cost of the Emergency Rescue Helicopter Service is currently in a ‘hold-over’ month-to-month basis with no fixed term end date thus, expended as incurred and all corresponding right-of-use assets fully depreciated. All short term plant and equipment hire fees are expensed as incurred.

Minor equipment purchases and maintenance

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

Consumables

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

Accommodation expenses

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

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

Other expenses

Employment on-costs: Includes workers’ compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 3.1(b) ‘Employee related provisions’. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Insurance premium adjustments:

Workers’ compensation and motor vehicle insurance performance adjustments are prospectively recognised as an expense in the period of change in accordance with AASB 108 Accounting Policies, Changes in *Accounting Estimates and Errors*. These adjustments were the result of the latest forecast costs and administration expenses of the Department’s claims lodged through RiskCover and disclosed separate from the on-costs as well as the premium and claim components.

Expected credit losses

An allowance of trade receivables, measured at the lifetime expected credit losses at each reporting date. The Department has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to Note 6.1.1 ‘Movement in the allowance for impairment of trade receivables’ for more details.

4. Our funding sources

How we obtain our funding

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

	Note	2024 (\$000)	2023 (\$000)
Emergency Services Levy	4.1	397,221	395,016
User charges and fees	4.2	10,238	9,797
Income from State Government	4.3	219,838	142,163
Grants and contributions	4.4	23,963	25,601
Interest revenue	4.5	132	171
Other revenue	4.6	8,000	9,772
		659,392	582,520

4.1 Emergency Services Levy

	2024 (\$000)	2023 (\$000)
Emergency Services Levy ^(a)	397,221	395,016

(a) Excludes levies received from public sector entities. This is disclosed in Note 4.3 ‘Income from State Government’.

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

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

The Department expects uncertainty over the measurement of the adjustments to be resolved in September 2024.

Notes to the financial statements

For the year ended 30 June 2024

4 Our funding sources (continued)
4.2 Users charges and fees

Disaggregation of user charges and fees

The Department provides specific services to the WA Community and charges a fee to the users to recover the cost of providing the service.

	2024 (\$000)	2023 (\$000)
Direct brigade alarm -connection and monitoring	6,867	6,591
False fire alarm fee	2,749	2,615
Aviation services attendance fee	560	534
Other	62	57
	10,238	9,797

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

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

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

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

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

	2024 (\$000)	2023 (\$000)
Appropriation received during the period		
Service appropriation	171,005	101,474
Levy collected from other public sector entities		
Emergency Services Levy	24,257	24,229
Income collected from other public sector entities		
Grants	9,017	3,698
Services provided at cost	7,340	6,144
Other revenue	463	1,000
Net gain on disposal of non-current assets to State Government	45	47
	16,865	10,889
Reconciliation of net gain on disposal of non-current assets to State Government		
Proceeds from the disposal of equipment and vehicles to public sector entities	45	82
(Less) carrying amount of equipment and vehicles disposed	-	(35)
Net gain on disposal of non-current assets to State Government	45	47
Resources received from other public sector entities during the period		
Western Australian Land Information Authority (Landgate)	915	485
State Solicitor’s Office	218	229
Department of Finance	67	66
Department of Primary Industry and Regional Development	6	13
Department of Health	-	-
Main Roads Western Australia	1	3
Department of Water and Environmental Regulation	1	5
	1,208	801
Assets transferred from other public sector entities during the period		
Department of Planning, Lands and Heritage	-	349
Asset Maintenance Fund		
Funds received through the Department of Treasury (Treasury)	1,709	-
Royalties for Regions Fund		
Regional Community Services Account	4,794	4,421
Total income from State Government	219,838	142,163

Notes to the financial statements

For the year ended 30 June 2024

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

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

Income from other public sector entities are recognised as income when the Department has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the Department receives the funds.

Levy collected from other public sector entities refer to Note 4.1 ‘Emergency Services Levy’ for ESL accounting policy.

Resources received / assets transferred from other public sector entities are recognised as income (and assets or expenses) equivalent to the fair value of the assets, or the fair value of those services that can be reliably determined and which would have been purchased if not donated. In 2023, the care of two Bushfire Brigades (2024: nil) was transferred to the Department under section 18M(1) of the *Fire and Emergency Services Act 1998*. Recognition of land transferred does not meet TI ‘Non-discretionary’ measurement criteria and thus, recognised as income equivalent to the fair value of the land.

The Regional Community Services Accounts is a sub-fund within the over-arching ‘Royalties for Regions Fund’. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when the Department receives the funds. **Asset Maintenance Fund** provides funding for the maintenance of government assets and to mitigate service delivery risks. The Asset Maintenance Fund is recognised as income when the Department receives the fund.

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

	2024 Budget (\$000)	2024 Additional Funding ^(a) (\$000)	2024 Revised Budget (\$000)	2024 Actual (\$000)	2024 Variance (\$000)
Delivery of services					
Item 64 Net amount appropriated to deliver services	103,739	66,447	170,186	170,186	-
Amount Authorised by Other Statutes - <i>Salaries and Allowances Act 1975</i>	756	63	819	819	-
Total appropriations provided to deliver services	104,495	66,510	171,005	171,005	-
Capital					
Item 137 Capital Appropriation	11,325	-	11,325	11,325	-
Administered transactions					
Item 65 Amount provided for administered grants, subsidies and other transfer payments	89,127	293,400	382,527	364,613	(17,914) ^(b)
Total administered transactions	89,127	293,400	382,527	364,613	(17,914)
Total consolidated account appropriations	204,947	359,910	564,857	546,943	(17,914)

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

(a) Additional funding includes supplementary or new funding authorised under section 27 of the Act as well as amendments to standing appropriations.

(b) Variance relates to the return of current year unspent Administered Appropriations back to Consolidated Account.

4.4 Grants and contributions

	2024 (\$000)	2023 (\$000)
Commonwealth recurrent grants		
Emergency service assistance	12,260	22,863
Disaster Ready Fund	8,878	-
National Partnership Payments	2,506	2,506
	23,644	25,369
Other grants		
Other contributions and concessions	319	232
	319	232
Total grants and contributions	23,963	25,601

Recurrent grants are recognised as income when the grants are receivable.

Emergency service assistance contributions include Commonwealth payments for the operation of the Department’s firefighting aircraft and reimbursement of services provided to the Australian Maritime Safety Authority for search and rescue operations conducted in Commonwealth jurisdictions.

Disaster Ready Fund contributions from the Commonwealth, in partnership with the Department, fund resilience projects to reduce the impacts of disasters predicated by climate change and other natural hazards.

National Partnership Payments relates to payments under the National Partnership on Disaster Risk Reduction.

4.5 Interest revenue

	2024 (\$000)	2023 (\$000)
Emergency Services Levy Interest	132	171

Late payment interest of 11% per annum is charged if a property owner does not pay either the full or part payment of ESL on time. However, late ESL payment penalty interest is not charged when eligible pensioners choose to defer the payment of their ESL charge.

Notes to the financial statements

For the year ended 30 June 2024

4 Our funding sources (continued)
4.6 Other revenue

	2024 (\$000)	2023 (\$000)
Sponsorship	3,247	4,225
Return of unspent grant funding and other recoveries	787	645
General revenue	2,382	1,163
Return of prescribed LGGS fleet assets from local government	1,033	3,155
Total other revenue	7,449	9,188

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

General revenue includes recoups received from other jurisdictions for interstate and international deployments during the year ended 30 June 2024.

	2024 (\$000)	2023 (\$000)
Contributions		
Employee contributions	221	378
Total contributions	221	378

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

Proceeds from disposal of non-current assets		
Plant, equipment and vehicles	616	1,247
Right-of-use liability from disposal of right-of-use assets	1,254	75

Carrying amount of non-current assets disposed

Buildings	(109)	-
Plant, equipment and vehicles	(182)	(1,044)
Right-of-use assets	(1,249)	(72)
Net gain	330	206
Gain on disposal of non-current assets	516	1,024
Loss on disposal of non-current assets	(186)	(818)
Net gain on disposal of non-current assets	330	206
Total other revenue	8,000	9,772

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

5. Key assets

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

	Notes	2024 (\$000)	2023 (\$000)
Property, plant and equipment	5.1	562,551	511,733
Right-of-use assets	5.2	18,905	14,052
Intangible assets	5.3	5,940	5,466

Notes to the financial statements

For the year ended 30 June 2024

5. Key assets
5.1 Property, plant and equipment

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

	Land	Buildings	Land and buildings under construction
	(\$'000)	(\$'000)	(\$'000)
Year ended 30 June 2024			
1 July 2023			
Cost or fair value	118,843	266,077	12,393
Accumulated depreciation	-	-	-
Carrying amount at start of period	118,843	266,077	12,393
Additions	148	-	17,372
Completed works in progress	103	738	(841)
Other disposals (at written down value)	-	(107)	-
Revaluation increments	4,371	21,405	-
Depreciation	-	(12,899)	-
Carrying amount at 30 June 2024	123,465	275,214	28,924 ^(b)
Gross carrying amount	123,465	275,214	28,924
Accumulated depreciation	-	-	-
Year ended 30 June 2023			
1 July 2022			
Cost or fair value	109,818	225,153	21,678
Accumulated depreciation	-	-	-
Carrying amount at start of period	109,818	225,153	21,678
Additions	492	98	16,861
Completed works in progress	1,355	24,791	(26,146)
Other disposals (at written down value)	-	-	-
Revaluation increments	7,178	28,130	-
Depreciation	-	(12,095)	-
Carrying amount at 30 June 2023	118,843	266,077	12,393
Gross carrying amount	118,843	266,077	12,393
Accumulated depreciation	-	-	-

(a) The increase in Land and buildings under construction was predominantly due to ongoing Career and Volunteer firefighter facilities built and upgrade projects across the State, including: Yanchep, South East Metro area, Kalgoorlie, South Hedland and Karratha.

(b) The increase in Vehicles under construction ending balance is due to ongoing appliance build projects comprising 32 Light Tankers and 39 Urban Pumpers and Urban Tankers as at 30 June 2024.

Vehicles	Vehicles under construction	Plant and equipment	Plant and equipment under construction	Leasehold improvements	Total
(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$000)	(\$000)
172,841	21,420	28,726	3,822	2,617	626,739
(93,664)	-	(18,995)	-	(2,347)	(115,006)
79,177	21,420	9,731	3,822	270	511,733
634	24,447	279	8,947	-	51,827
15,065	(15,065)	-	(1,959)	1,959	-
(182)	-	-	-	-	(289)
-	-	-	-	-	25,776
(10,938)	-	(2,329)	-	(330)	(26,496)
83,756	30,802 ^(b)	7,681	10,810	1,899	562,551
186,836	30,802	29,007	10,810	4,576	689,634
(103,080)	-	(21,325)	-	(2,677)	(127,082)
153,199	19,400	27,907	929	2,612	560,696
(85,263)	-	(16,121)	-	(2,181)	(103,565)
67,936	19,400	11,786	929	431	457,131
3,589	20,972	-	3,718	-	45,730
18,952	(18,952)	820	(825)	5	-
(1,078)	-	-	-	-	(1,078)
-	-	-	-	-	35,308
(10,223)	-	(2,874)	-	(166)	(25,358)
79,176	21,420	9,732	3,822	270	511,733
172,841	21,420	28,726	3,822	2,617	626,739
(93,664)	-	(18,995)	-	(2,347)	(115,006)

Notes to the financial statements

For the year ended 30 June 2024

5. Key assets
5.1 Property, plant and equipment (continued)

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

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

Subsequent measurement
Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of:
• land, and
• buildings.

Land is carried at fair value.

Buildings and infrastructure are carried at fair value less accumulated depreciation and accumulated impairment losses. Certain heritage or cultural assets held by the Department for curatorial and preservation purposes only are carried at their fair value and are not depreciated in accordance with TI 954.

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

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Valuations and Property Analytics) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Land and buildings were revalued as at 1 July 2023 by the Western Australian Land Information Authority (Valuations and Property Analytics). The valuations were performed during the year ended 30 June 2024 and recognised at 30 June 2024. In undertaking the revaluation, fair value was determined by reference to market values for land: \$17,274,000 (2023: \$18,898,000) and buildings: \$33,310,000 (2023: \$43,997,000). For the remaining balance, fair value of buildings was determined on the basis of current replacement cost and fair value of land was determined on the basis of comparison with market evidence for land with low level utility (high restricted use land).

Revaluation model
a. Fair value where market-based evidence is available
The fair value of land and buildings is determined on the basis of current market values determined by reference to recent market transactions. When buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount (net method).
b. Fair value in the absence of market-based evidence
Where buildings are specialised or where land is restricted, the fair value is determined on the basis of existing use.

5. Key assets (continued)
5.1 Property, plant and equipment (continued)
Revaluation model (continued)

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

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

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

5.1.1 Depreciation and impairment charge for the period

Table with 4 columns: Depreciation, Note, 2024 (\$000), 2023 (\$000). Rows include Vehicles, Buildings, Plant and equipment, Leasehold improvements, and Total depreciation for the period.

As at 30 June 2024 there were no indications of impairment to property, plant or equipment.

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

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

Table with 2 columns: Asset, Useful life: years. Rows include Buildings, Vehicles, Antique appliances, and Plant and equipment.

Notes to the financial statements

For the year ended 30 June 2024

5 Key assets (continued)
5.1 Property, plant and equipment (continued)
5.1.1 Depreciation and impairment charge for the period (continued)
Useful lives (continued)

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

Building types	Useful life: years
Fire stations (including heritage fire stations)	40 – 100 years
Metal structures	15 – 25 years
Offices and other facilities	40 – 50 years
Heritage buildings (held for preservation and curatorial)	Not depreciated

A number of in-service fire stations and buildings are heritage listed and may need to be retained beyond the Department’s replacement plan due to them having cultural or historical significance. To ensure a safe working environment, the Department reviews and implements a set of facility maintenance, modification and improvement frameworks to mitigate obsolescence and deterioration.

Land and heritage buildings held for preservation and curatorial purposes and works of art (antique appliances), which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

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

Heritage buildings held for preservation and curatorial purposes were systematically depreciated prior to 1 July 2023. This constitutes a change in the useful lives of and expected pattern of consumption of the future economic benefits per AASB 108. Details of the change is in Note 9.2 ‘Change in an accounting estimate’.

Impairment

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

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

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

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

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

5. Key assets (continued)
5.2 Right-of-use assets

	Emergency rescue helicopters (\$’000)	Buildings (\$’000)	Plant, equipment and vehicles (\$’000)	Total (\$’000)
Year ended 30 June 2024				
At 1 July 2023				
Gross carrying amount	44,483	20,531	14,975	79,989
Accumulated depreciation	(44,483)	(11,295)	(10,159)	(65,937)
Carrying amount at start of period	-	9,236	4,816	14,052
Additions	-	8,709	5,332	14,041
Disposals	-	(1,207)	(42)	(1,249)
Depreciation	-	(5,197)	(2,742)	(7,939)
Carrying amount at 30 June 2024	-	11,541	7,364	18,905
Gross carrying amount	44,483	28,033	20,265	92,781
Accumulated depreciation	(44,483)	(16,492)	(12,901)	(73,876)

Year ended 30 June 2023

At 1 July 2022

Gross carrying amount	44,483	18,139	13,606	76,228
Accumulated depreciation	(32,971)	(7,513)	(7,611)	(48,095)
Carrying amount at start of period	11,512	10,626	5,995	28,133
Additions	-	3,929	1,377	5,306
Disposals	-	(1,537)	(8)	(1,545)
Depreciation	(11,512)	(3,782)	(2,548)	(17,842)
Carrying amount at 30 June 2023	-	9,236	4,816	14,052
Gross carrying amount	44,483	20,531	14,975	79,989
Accumulated depreciation	(44,483)	(11,295)	(10,159)	(65,937)

Notes to the financial statements

For the year ended 30 June 2024

5. Key assets (continued)
5.2 Right-of-use assets (continued)

Initial recognition

At the commencement date of the lease, the Department recognises right-of-use assets which 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 corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 7.2 Lease liabilities. The Department has leases for telecommunication towers, vehicles, office and other commercial properties and residential accommodations. The contract for emergency rescue helicopter services expired in 2023 and the service is currently in a ‘hold-over’ month-to-month basis with no fixed term end date, until such time a replacement contract is finalised. These payments are reflected in Note 3.3 ‘Operating expenditure’.

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

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

Subsequent Measurement

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

Depreciation and impairment of right-of-use assets

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

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

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

The following amounts relating to leases have been recognised in the Statement of comprehensive income:

	2024 (\$000)	2023 (\$000)
Depreciation expense of right-of-use assets	7,939	17,842
Lease interest expense	877	622
Expenses related to variable lease payments not included in lease liabilities	992	748
Short-term leases	2,128	807
Total amount recognised in the Statement of comprehensive income	11,936	20,019

The total cash outflow for leases in 2024 was \$7,189,923 (2023: \$17,787,475). As at 30 June 2024 there were no indications of impairment to right-of-use assets. Increase in short-term leases was due to temporary accommodation services to provide relief to impacted communities in Fitzroy Crossing and the Kimberley region.

5.3 Intangible assets

	Intangible assets not yet available for use (\$'000)	Computer software (\$'000)	Total (\$'000)
Year ended 30 June 2024			
1 July 2023			
Gross carrying amount	3,173	22,347	25,520
Accumulated amortisation	-	(20,054)	(20,054)
Carrying amount at start of period	3,173	2,293	5,466
Additions	1,886	-	1,886
Completed works in progress	(7)	7	-
Amortisation	-	(1,412)	(1,412)
Carrying amount at 30 June 2024	5,052	888	5,940
Year ended 30 June 2023			
1 July 2022			
Gross carrying amount	1,339	21,783	23,122
Accumulated amortisation	-	(15,995)	(15,995)
Carrying amount at start of period	1,339	5,788	7,127
Additions	2,398	-	2,398
Completed works in progress	(564)	564	-
Amortisation	-	(4,059)	(4,059)
Carrying amount at 30 June 2023	3,173	2,293	5,466

Notes to the financial statements

For the year ended 30 June 2024

5 Key assets (continued)
5.3 Intangible assets (continued)

Initial recognition

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

Acquired and internally generated intangible assets costing \$5,000 or more that comply with the recognition criteria of AASB 138.57 Intangible Assets (as noted above), are capitalised. Costs incurred below these thresholds are immediately expensed directly to the Statement of comprehensive income. An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

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

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

Subsequent measurement

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

5.3.1 Amortisation and impairment

	2024 (\$000)	2023 (\$000)
Charge for the period		
Computer software	1,412	4,059
Total amortisation for the period	1,412	4,059

Computer Software

Software that is an integral part of the related hardware is recognised as part of the tangible asset. Software that is not an integral part of the related hardware is recognised as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition.

As at 30 June 2024 there were no indications of impairment to intangible assets.

The Department held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

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

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

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

Asset	Useful life: years
Software	5 years

Impairment of intangible assets

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

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

6. Other assets and liabilities

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

	Notes	2024 (\$000)	2023 (\$000)
Assets			
Receivables	6.1	26,665	13,334
Amounts receivable for services (Holding Account)	6.2	88,560	78,721
Inventories	6.3	21,049	18,567
Other assets	6.4	6,992	3,549
Liabilities			
Payables	6.5	21,651	10,021

6.1 Receivables

	2024 (\$000)	2023 (\$000)
Current		
Trade receivables	23,187	9,753
Allowance for impairment of receivables	(65)	(55)
GST receivable	3,415	3,608
Accrued income	128	28
	26,665	13,334

Trade receivables and Accrued income are recognised at transaction price or original invoice. As the Department holds the receivables with the objective to collect the contractual cash flows, receivables are subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

Notes to the financial statements

For the year ended 30 June 2024

6 Other assets and liabilities (continued)
6.1 Receivables (continued)

The Department recognises a loss allowance for expected credit losses on a receivable not held at fair value through profit or loss. The expected credit losses are based on the difference between the contractual cash flows and the cash flows the Department expects to receive, discounted at the original effective interest rate. Individual receivables are written off when the Department has no reasonable expectations of recovering the contractual cash flows. For trade receivables and accrued income, the Department recognises an allowance for expected credit losses measured at the lifetime expected credit losses at each reporting date. The Department has established a provision matrix, based on its historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment. Please refer to Note 3.3 ‘Operating expenditure’ for the amount of expected credit losses expensed in this reporting period.

6.1.1 Movement in the allowance for impairment of trade receivables

	2024 (\$000)	2023 (\$000)
Reconciliation of changes in the allowance for impairment of trade receivables		
Opening balance	55	58
Expected credit losses expense	10	2
Amount written off during the period	-	(5)
	65	55

The maximum exposure to credit risk at the end of the reporting period for trade receivables is the carrying amount inclusive of any allowance for impairment as shown in the table at Note 8.1(c) ‘Financial instruments disclosures’.

The Department does not hold any collateral as security or other credit enhancements for trade receivables.

6.2 Amounts receivable for services (Holding Account)

	2024 (\$000)	2023 (\$000)
Current	-	-
Non-current	88,560	78,721
Balance at end of period	88,560	78,721

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

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

6 Other assets and liabilities (continued)
6.3 Inventories

	2024 (\$000)	2023 (\$000)
Inventories held for distribution (at cost)	15,834	14,463
Inventories held for consumption (at cost)	5,215	4,104
Total inventories	21,049	18,567

Inventories held for distribution represent fire appliances under construction as part of the Emergency Services Levy capital grants process. These inventories are measured at cost adjusted when applicable for any loss of service potential (2023 and 2024: nil). A capital grant expense is recognised when the fire appliance is completed and delivered to the local government authority. Refer to Note 3.2 ‘Grants and subsidies’ for inventories recognised as grant expense during the period and accounting policy surrounding capital grants.

Inventories held for consumption represents fire appliances parts, consumable items, service exchange equipment and tools stored in the Fleet and Equipment Services workshop facility in O’Connor. These inventories are measured on a weighted average cost basis unless they are no longer required, in which case they are measured at net realisable value.

6.4 Other assets

	2024 (\$000)	2023 (\$000)
Current		
Prepayments	6,992	3,549
Total other assets	6,992	3,549

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

6.5 Payables

	2024 (\$000)	2023 (\$000)
Current		
Trade payables	19,401	9,137
Accrued salaries	2,071	688
Accrued interest	179	196
	21,651	10,021

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

Notes to the financial statements

For the year ended 30 June 2024

6 Other assets and liabilities (continued)
6.5 Payables (continued)

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a week of the reporting period end. The Department considers the carrying amount of accrued salaries (2024: 1 day including the weekend, 2023: 1 day) to be equivalent to its fair value.

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

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

7. Financing

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

	Note	2024 (\$000)	2023 (\$000)
Borrowings	7.1	28,194	31,171
Lease liabilities	7.2	19,734	14,683
Finance costs	7.3	1,868	1,602
Cash and cash equivalents	7.4	72,868	58,722

7.1 Borrowings

	2024 (\$000)	2023 (\$000)
Current		
Western Australian Treasury Corporation loan	2,977	2,977
Non-current		
Western Australian Treasury Corporation loan	25,217	28,194
Balance at end of period	28,194	31,171

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

Borrowings are classified as financial liability at amortised cost. All interest bearing borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

Subsequent to initial recognition, borrowings are measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised or through the amortisation process. The Department has not designated any financial liabilities as at fair value through profit or loss.

7 Financing (continued)
7.2 Lease liabilities

	2024 (\$000)	2023 (\$000)
Current	6,258	5,124
Non-current	13,476	9,559
Total lease liabilities	19,734	14,683

Initial measurement

At the commencement date of the lease, the Department 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 Department uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

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

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

The interest on the lease liability is recognised in profit or loss over the lease term 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.

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

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

This section should be read in conjunction with Note 5.2 ‘Right-of-use assets’.

Subsequent Measurement

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

Notes to the financial statements

For the year ended 30 June 2024

7 Financing (continued)
7.3 Finance costs

	2024 (\$000)	2023 (\$000)
Interest expense	930	931
Lease interest expense	877	622
Loan guarantee fees	61	49
	1,868	1,602

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

7.4 Cash and cash equivalents
7.4.1 Reconciliation of cash

	2024 (\$000)	2023 (\$000)
Cash and cash equivalents	48,079	42,333
Restricted cash and cash equivalents		
Current		
Commonwealth specific purpose grant funding ^(a)	13,264	8,418
Royalties for Regions Fund ^(b)	1,966	1,546
State mitigation funding ^(c)	2	2
Digital Capability Fund ^(d)	5,547	3,873
Asset Maintenance Fund ^(e)	627	-
Funds held for service delivery to the Indian Ocean Territories	102	225
Rental bond deposits	8	7
Non-current		
53rd pay ^(f)	3,273	2,318
Total restricted cash and cash equivalents	24,789	16,389
Total cash and cash equivalents	72,868	58,722

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

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

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

	Notes	2024 (\$000)	2023 (\$000)
Net cost of services as per operating statement		(185,177)	(146,525)
Non-cash items			
Depreciation and amortisation expense	5.1.1, 5.2 and 5.3.1	35,847	47,259
Net (gain) / loss on disposal of property, plant and equipment	4.3 and 4.6	(330)	(206)
Services received free of charge	4.3	1,208	801
Expected credit loss	6.1.1	10	2
Adjustments for other non-cash items		(107)	(3,589)
Change in liabilities from operating activities			
(Increase) / decrease in current receivables ^(a)		(10,202)	(2,832)
(Increase) / decrease in other assets		(3,443)	(2,304)
(Increase) / decrease in current inventories		(2,413)	(1,413)
(Increase / (decrease) in payables ^(a)		10,847	(1,445)
Increase / (decrease) in provisions		1,874	4,900
Increase / (decrease) in non-current provisions		1,753	(423)
Increase / (decrease) in other liabilities		-	-
Net GST receipts / (payments) ^(b)		(2,434)	(2,696)
Change in GST in receivables / payables ^(c)		2,631	1,807
Net Cash Used In Operating Activities		(149,936)	(106,664)

- a) Note that the Australian Taxation Office receivable / payable in respect of GST and the receivable / payable in respect of the sale / purchase of non-current assets are not included in these items as they do not form part of the reconciling items.
- b) This is the net GST paid / received, i.e. cash transactions.
- c) This reverses out the GST in receivables and payables.

Notes to the financial statements

For the year ended 30 June 2024

7 Financing (continued)
7.5 Capital commitments

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

	2024 (\$000)	2023 (\$000)
Within 1 year	33,645	26,543
Later than 1 year and not later than 5 years	960	11,512
Later than 5 years	-	-
	34,605	38,055

8. Risks and contingencies

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

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

8.1 Financial risk management

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

(a) Summary of risks and risk management

Credit Risk

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

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

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

Liquidity risk

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

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

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

Market risk

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

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

(b) Categories of financial instruments

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

	2024 (\$000)	2023 (\$000)
Financial assets		
Cash and cash equivalents	72,868	58,722
Financial assets at amortised cost ^(a)	111,810	88,447
Total financial assets	184,678	147,169
Financial liabilities		
Financial liabilities at amortised cost	49,845	41,192
Total financial liabilities	49,845	41,192

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

Notes to the financial statements

For the year ended 30 June 2024

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

(c) Credit risk exposure

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

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

	Total (\$000)	Current (\$000)
30 June 2024		
Expected credit loss rate	0.00%	0.00%
Gross carrying amount – ESL receivable	10,102	67
Expected credit loss rate	0.50%	0.04%
Gross carrying amount –other receivables	13,213	12,347
Loss allowance	65	5
Year ended 30 June 2023		
30 June 2023		
Expected credit loss rate	0.00%	0.00%
Gross carrying amount – ESL receivable	7,102	-
Expected credit loss rate	2.29%	0.34%
Gross carrying amount –other receivables	2,679	1,878
Loss allowance	60	6

<30 days (\$000)	30-60 days (\$000)	61-90 days (\$000)	>91 days (\$000)
0.00%	0.00%	0.00%	0.00%
3,916	4	-	6,115
1.05%	5.69%	26.09%	16.50%
475	123	46	222
5	7	12	36
0.00%	0.00%	0.00%	0.00%
3,313	520	-	3,269
3.13%	5.61%	4.20%	12.13%
160	107	262	272
5	6	11	32

Notes to the financial statements

For the year ended 30 June 2024

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

d) Liquidity risk and interest rate exposure

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

	Weighted average effective interest rate %	Expected credit loss rate			
		Carrying amount	Fixed interest rate	Variable interest rate	Non-interest bearing
		(\$000)	(\$000)	(\$000)	(\$000)
2023					
Financial assets					
Cash and cash equivalents	-	48,079	-	-	48,079
Restricted cash and cash equivalents	-	24,789	-	-	24,789
Receivables ^(a)	-	23,250	-	-	23,250
Amounts receivable for services	-	88,560	-	-	88,560
		184,678	-	-	184,678
Financial liabilities					
Payables	-	21,651	-	-	21,651
Lease liabilities ^(b)	6.19%	19,734	-	19,734	-
WATC borrowings	3.18%	28,194	19,736	8,458	-
		69,579	19,736	28,192	21,651

(a) The amount of receivables excludes the GST recoverable from the Australian Taxation Office (statutory receivable).

(b) The amount of lease liabilities includes \$nil from emergency rescue helicopters (2023: \$nil), \$11,860,433 leased buildings (2023: \$9,596,700) and \$7,871,924 (2023: \$5,085,607) from leased plant, equipment and vehicles. The 2023 interest rate exposure comparative was realigned to reflect variable nature of interest component of the Department’s leasing arrangements.

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

Nominal amount	Maturity dates				
	up to 1 month	1-3 months	3 months to 1 year	1 - 5 years	More than 5 years
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
48,079	48,079	-	-	-	-
24,789	24,789	-	-	-	-
23,250	23,250	-	-	-	-
88,560	-	-	-	-	88,560
184,678	96,118	-	-	-	88,560
21,651	21,651	-	-	-	-
21,460	646	1,267	5,049	10,958	3,540
32,603	979	-	2,856	14,441	14,327
75,714	23,276	1,267	7,905	25,399	17,867

Notes to the financial statements

For the year ended 30 June 2024

8. Risks and contingencies (continued)

8.1 Financial risk management (continued)

d). Liquidity risk and Interest rate exposure (continued)

	Weighted average effective interest rate %	Expected credit loss rate			
		Carrying amount	Fixed interest rate	Variable interest rate	Non-interest bearing
		(\$000)	(\$000)	(\$000)	(\$000)
2024					
Financial assets					
Cash and cash equivalents	-	42,333	-	-	42,333
Restricted cash and cash equivalents	-	16,389	-	-	16,389
Receivables ^(a)	-	9,726	-	-	9,726
Amounts receivable for services	-	78,721	-	-	78,721
		147,169	-	-	147,169
Financial liabilities					
Payables	-	10,021	-	-	10,021
Lease liabilities ^(b)	3.72%	14,683	-	14,683	-
WATC borrowings	3.11%	31,171	21,820	9,351	-
		55,875	21,820	24,034	10,021

(a) The amount of receivables excludes the GST recoverable from the Australian Taxation Office (statutory receivable).

(b) The amount of lease liabilities includes \$nil from emergency rescue helicopters (2023: \$nil), \$11,860,433 leased buildings (2023: \$9,596,700) and \$7,871,924 (2023: \$5,085,607) from leased plant, equipment and vehicles. The 2023 interest rate exposure comparative was realigned to reflect variable nature of interest component of the Department's leasing arrangements.

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

Maturity dates						
	Nominal amount	up to 1 month	1-3 months	3 months to 1 year	1 - 5 years	More than 5 years
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
	42,333	42,333	-	-	-	-
	16,389	16,389	-	-	-	-
	9,726	9,726	-	-	-	-
	78,721	-	-	-	-	78,721
	147,169	68,448	-	-	-	78,721
	10,021	10,021	-	-	-	-
	15,254	526	1,022	3,965	7,930	1,811
	36,040	998	-	2,962	14,502	17,578
	61,315	11,545	1,022	6,927	22,432	19,389

Notes to the financial statements

For the year ended 30 June 2024

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

e). Interest rate sensitivity

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

	Carrying amount (\$000)	-100 basis points		-100 basis points	
		Surplus (\$000)	Equity (\$000)	Surplus (\$000)	Equity (\$000)
2024					
Financial liabilities					
WATC borrowings	28,194	281.9	281.9	(281.9)	(281.9)
Total increase / (decrease)	28,194	281.9	281.9	(281.9)	(281.9)
2023					
Financial liabilities					
WATC borrowings	31,171	311.7	311.7	(311.7)	(311.7)
Total increase / (decrease)	31,171	311.7	311.7	(311.7)	(311.7)

8.2 Contingent liabilities

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

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

Litigation in progress

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

Contaminated sites

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

The Department has reported 51 sites that are classified as ‘possibly contaminated - investigation required’ to DWER, for which the Department received funding from DWER to perform investigations on 7 of these 51 sites. Further, there are currently 5 sites which are classified as ‘contaminated – remediation required’, 1 site classified as ‘contaminated – restricted use’, 5 sites which are currently being investigated by DWER for classification, 10 sites that require further substantiation and no sites have been reclassified as ‘remediated for restricted use.’

In August 2018, the Department completed a DWER recommended GIS-Risk Based Assessment (GIS-RBA) of all the sites to determine a prioritised list of sites that may require further investigation based on the risks associated with the past use and/or storage of Aqueous Film-Forming Foams (AFFF). The GIS-RBA categorised and prioritised the sites in accordance with the National Environmental Management Plan guidelines as 23 “Urgent”, 40 “High”, 61 “Standard”, 44 “Low” and 3 “None” (no action needed) at 30 June 2024.

Department of the Premier and Cabinet manages the legacy foam issue across all State Government agencies, while DWER retains its regulatory assessment of sites, which may take up to 10 years to complete. Subject to the outcome, the Department may apply for funding from the Contaminated Sites Management Account to undertake further investigative work.

8.3 Fair value measurements

	Level 1 (\$000)	Level 2 (\$000)	Level 3 (\$000)	Fair value at end of period (\$000)
Assets measured at fair value				
2024				
Land (Note 5.1)	-	17,474	105,991	123,465
Buildings (Note 5.1)	-	33,310	241,904	275,214
	-	50,784	347,895	398,679
2023				
Land (Note 5.1)	-	18,898	99,945	118,843
Buildings (Note 5.1)	-	43,997	222,080	266,077
	-	62,895	322,025	384,920

During the year, the Department engaged Landgate to provide a full kerbside inspection and assessment of properties. Landgate established that unimproved vacant land with freehold titles were to be considered to be Market Type and Crown titles under Management Orders will be valued under Current Use Type. Further, the actual use of building or property used for emergency services purposes i.e. a fire station, is to be valued to Fair Value as a current use type asset. As a result, nine buildings were transferred from Level 3 to Level 2 during the current period (2023: one) and one parcel of land was transferred from Level 3 to Level 2 (2023: nil). Additionally, 11 parcels of land were transferred from Level 2 to Level 3 (2023: two) and two parcels of land were transferred from Level 3 to Level 2 (2023: two).

Valuation techniques to derive Level 2 fair values

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

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

Notes to the financial statements

For the year ended 30 June 2024

8.3 Fair value measurements (continued)

Fair value measurements using significant unobservable inputs (Level 3).

	Land (\$000)	Buildings (\$000)	Total (\$000)
2024			
Fair value at start of period	99,945	222,080	322,025
Additions	102	328	430
Revaluation increments / (decrements) recognised in Other comprehensive income	3,914	21,551	25,465
Transfers from / (to) Level 2	2,030	9,654	11,684
Disposals	-	(109)	(109)
Depreciation expense	-	(11,600)	(11,600)
Fair value at end of period	105,991	241,904	347,895
2023			
Fair value at start of period	94,959	189,663	284,622
Additions	360	13,866	14,226
Revaluation increments / (decrements) recognised in Other comprehensive income	6,291	28,151	34,442
Transfers from / (to) Level 2	(1,665)	960	(705)
Disposals	-	-	-
Depreciation expense	-	(10,560)	(10,560)
Fair value at end of period	99,945	222,080	322,025

Valuation processes

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

Land (Level 3 fair values)

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

Buildings (Level 3 fair values)

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

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

8 Risks and contingencies (continued)
8.3 Fair value measurements (continued)

Basis of valuation

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

9. Other disclosures

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

	Note
Events occurring after the end of the reporting period	9.1
Change in an accounting estimate	9.2
Future impact of Australian standards issued but not yet operative	9.3
Key management personnel	9.4
Related party transactions	9.5
Affiliated bodies	9.6
Special purpose accounts	9.7
Remuneration of auditors	9.8
Equity	9.9
Supplementary financial information	9.10
Indian Oceans Territories	9.11
Explanatory statement	9.12

9.1 Events occurring after the end of the reporting period

No other matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect the Department’s operations, the results of those operations, or the Department’s state of affairs in future financial years.

9.2 Change in an accounting estimate

AASB 116 and TI 954 assessment of heritage buildings’ useful lives

The Department noted that initial estimates of three heritage listed former fire stations (including a co-located administration office) did not fully reflect the level of consumption, service potential nor expiration of the building’s future economic benefits. Kerbside inspection and valuation by Landgate and the Department’s internal asset maintenance plan reaffirmed that assets held for preservation and curatorial purposes should have indefinite life and that depreciation should not be recognised in respect of these buildings as their service potential has not been consumed during the reporting period.

The effect on the current and future reporting period will be an estimated decrease in the annual depreciation charge of \$1,009,000 in the 2024 and future reporting periods.

The change in accounting estimate is reflected only in periods subsequent to the change and no changes were made to the Department’s historical and previously reported depreciation expense and the four heritage listed buildings’ fair values. The buildings shall remain in the Department’s care and control until such time an asset transfer is approved.

Notes to the financial statements

For the year ended 30 June 2024

9 Other disclosures (continued)
9.3 Future impact of Australian standards issued but not yet operative

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

Operative for reporting periods beginning on / after 1 Jan 2024	Operative for reporting periods beginning on / after
<p><i>AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i></p> <p>This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current.</p> <p>There is no financial impact.</p>	1 January 2024
<p><i>AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants</i></p> <p>This Standard amends AASB 101 to improve the information an entity provides in its financial statements about liabilities arising from loan arrangements for which the entity’s right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to complying with conditions specified in the loan arrangement. The Standard also amends an example in Practice Statement 2 regarding assessing whether information about covenants is material for disclosure.</p> <p>There is no financial impact.</p>	1 January 2024
<p><i>AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.</i></p> <p>This Standard amends AASB 13 including adding authoritative implementation guidance and providing related illustrative examples, for fair value measurements of non-financial assets of not for-profit public sector entities not held primarily for their ability to generate net cash inflows. Specifically, it provides guidance on how the cost approach is to be applied to measure the asset’s fair value, including guidance on the nature of costs to include in the replacement cost of a reference asset.</p> <p>As such, for non-financial assets measured by the cost approach, professional and management fees are to be included in the replacement cost of a reference asset (that are currently excluded by the valuer). This is likely to increase the fair value of those assets (and a corresponding increase in other comprehensive income accumulated in revaluation surplus).</p> <p>The Department recently engaged a quantity surveyor independent to Landgate to verify and estimate, on average, professional and managements fees that had been excluded from the Department’s building valuations.</p>	1 January 2024

9 Other disclosures (continued)
9.3 Future impact of Australian standards issued but not yet operative (continued)

Operative for reporting periods beginning on/after 1 Jan 2025	Operative for reporting periods beginning on / after
<p><i>AASB2014-10 Amendments to Australian Accounting Standards–Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i></p> <p>This Standard amends AASB 10 and AASB 128 to address an inconsistency between the two standards.</p> <p>The Department has not assessed the impact of the Standard.</p>	1 January 2025
<p><i>AASB 2021-7C Amendments to Australian Accounting Standards –Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections</i></p> <p>This Standard further defers (to 1 January 2025) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associate or joint venture. The standard also includes editorial corrections.</p> <p>The Department has not assessed the impact of the Standard.</p>	1 January 2025
<p><i>AASB 2023-5 Amendments to Australian Accounting Standards –Lack of Exchangeability</i></p> <p>This Standard amends AASB 121 and AASB 1 to require entities to apply a consistent approach to determining whether a currency is exchangeable into another currency and the spot exchange rate to use when it is not exchangeable.</p> <p>The Standard also amends AASB 121 to extend the exemption from complying with the disclosure requirements for entities that apply AASB 1060 to ensure Tier 2 entities are not required to comply with the new disclosure requirements of AASB 121.</p> <p>The Department has not assessed the impact of the Standard.</p>	1 January 2025
<p><i>AASB 17 Insurance Contracts</i></p> <p>This Standard establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts. It was amended by AASB 2022-8 to take effect for Not-For-Profit insurance contracts from 1 July 2026.</p> <p>The Department has not assessed the impact of the Standard.</p>	1 January 2026
<p><i>AASB 2022-9 Amendments to Australian Accounting Standards –Insurance Contracts in the Public Sector</i></p> <p>This Standard amends AASB 17 and AASB 1050 to include modifications with respect to the application of AASB 17 by public sector entities. This Standard also amends the following Standards to remove the temporary consequential amendments set out in AASB 2022-8 since AASB 4 and AASB 1023 do not apply to public sector entities for periods beginning on or after 1 July 2026: (a) AASB 1; (b) AASB 3; (c) AASB 5; (d) AASB 7; (e) AASB 9; (f) AASB 15; (g) AASB 119; (h) AASB 132; (i) AASB 136; (j) AASB 137;(k) AASB 138; (l) AASB 1057; and (m) AASB 1058.</p> <p>The Department has not assessed the impact of the Standard.</p>	1 July 2026

Notes to the financial statements

For the year ended 30 June 2024

9 Other disclosures (continued)
9.4 Key management personnel

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

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

Compensation band (\$)	2024	2023
500,001-550,000	1	-
450,001 - 500,000	-	1
350,001-400,000	1	1
250,001-300,000	3	2
200,001-250,000	-	2
150,001-200,000	1	-
50,001-100,000	-	1

	2024 (\$000)	2023 (\$000)
Short-term employee benefits	1,678	1,616
Post-employment benefits	192	176
Other long-term benefits	70	103
Termination benefits	-	-
Total senior officer compensation ^(a)	1,940	1,895

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

- a). The increase was attributable to award and superannuation guarantee escalations, offset by a one-off leave payment upon the retirement of a former senior officer in 2023.

9.5 Related party transactions

The Department is a wholly owned public sector entity that is controlled by the State of Western Australia. Related parties of the Department include:

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

9 Other disclosures (continued)
9.5 Related party transactions (continued)

Significant transactions with Government-related entities
In conducting its activities, the Department is required to transact with the State and entities related to the State. These transactions are generally based on the standard terms and conditions that apply to all agencies. Such transactions include:

- service appropriation and income from State Government (Note 4.3)
- capital appropriation and equity contributions (Note 9.9)
- superannuation payments to GESB and Fire and Emergency Services Superannuation Board (Note 3.1(a))
- office accommodation (Note 3.3) to the Department of Finance (Government Office Accommodation)
- payments of vehicle lease to the Department of Finance (State Fleet) and Government Regional Officer Housing to the Department of Communities, including related outstanding lease liability balances (Note 7.2)
- insurance payments to the Insurance Commission and RiskCover fund (Note 3.3)
- remuneration for services provided by the Auditor General (Note 9.8).

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

9.6 Affiliated bodies

Affiliated bodies are entities that are significantly dependant on funding received from the Department, judged as more than 50%, however retain independent operational control. The following are classified as non-government affiliated bodies and receive direct and / or indirect financial assistance. Direct financial assistance is given in the form of grants (see Note 3.2 ‘Grants and subsidies’) and minor reimbursements. Indirect assistance is given in the form of in-kind benefits including office accommodation and minor administrative support.

	2024 (\$000)	2023 (\$000)
Volunteer Fire and Rescue Services Association of WA (Inc) ^(a)	342	424
SES Volunteers Association of Western Australia Incorporated ^(b)	91	162
Emergency Services Volunteers Association Incorporated	90	90
Volunteer Marine Rescue Western Australia (Inc) ^(c)	41	51
Total financial assistance to affiliated bodies	564	727

- a). The decrease in 2024 funding was attributable to contributions for the 2023 Easter Championships as well as associated venue and event hire fees incurred in prior funding period.
- b). The decrease was due to a \$65k higher SES Volunteers Association operating grant in 2023.
- c). The decrease in 2024 assistance was mainly due to a one-off \$15k increase in annual grant funding for the Association in 2023.

Notes to the financial statements

For the year ended 30 June 2024

9 Other disclosures (continued)

9.7 Special purpose accounts

WA Volunteer Fire Brigades Trust^(a)

The purpose of the account is to hold funds pursuant to the last will and testament of Cecilia Veal for the use of Volunteer Fire Brigades in Western Australia.

	2024 (\$000)	2023 (\$000)
Balance at start of period	355	348
Receipts	13	7
Payments	-	-
Balance at end of period	368	355

Coolgardie Volunteer Fire Brigade Trust^(a)

The purpose of the account is to hold funds pursuant to the last will and testament of Frances Tree for the use of Coolgardie Volunteer Fire Brigade.

	2024 (\$000)	2023 (\$000)
Balance at start of period	45	44
Receipts	2	1
Payments	-	-
Balance at end of period	47	45

(a) Established under section 16(1)(c) of Financial Management Act 2006.

9.8 Remuneration of auditors

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

	2024 (\$000)	2023 (\$000)
Auditing the financial statements, controls and key performance indicators	195	177

9 Other disclosures (continued)

9.9 Equity

	2024 (\$000)	2023 (\$000)
Contributed equity		
Balance at start of period	392,334	380,276
Contribution by owners		
Capital appropriation	11,325	7,097
Other contributions by owners		
Digital Capability Fund	7,246	4,719
Royalties for Regions Fund – Regional Community Services Account	-	-
Royalties for Regions Fund – Regional Infrastructure and Headworks Account	2,605	-
Non-discretionary land transfer from the Department of Planning, Lands and Heritage	148	242
Total contributions by owners	21,324	12,058
Balance at end of period	413,658	392,334
Reserves		
Asset revaluation surplus		
Balance at start of period	121,859	86,551
<i>Changes in asset revaluation surplus</i>		
Net revaluation increment / (decrement)		
Land	4,371	7,178
Buildings	21,405	28,130
	25,776	35,308
Transfer of revaluation surplus of assets disposed to accumulated surplus		
Land	(3,168)	
Buildings	(1,474)	-
	(4,642)	-
Total changes in asset revaluation surplus	21,134	35,308
Balance at end of period	142,993	121,859
Accumulated surplus / (deficit)		
Balance at start of period	84,892	89,254
Result for the period	34,661	(4,362)
<i>Movements recognised directly in accumulated surplus</i>	4,642	-
Total movements recognised directly in accumulated surplus	4,642	-
Balance at end of period	124,195	84,892

Notes to the financial statements

For the year ended 30 June 2024

9 Other disclosures (continued)
9.10 Supplementary financial information

a) Write-offs		
During the financial year, no asset was written off the Department's asset register (2023: \$740,000).		
The write-offs were approved under the delegated authority of:		
	2024 (\$000)	2023 (\$000)
The Commissioner	-	41
The Minister	-	131
The Treasurer	-	568
	-	740
b). Losses through theft, defaults and other causes		
	2024 (\$000)	2023 (\$000)
Losses of public money through default	-	5
c). Forgiveness of debts		
	2024 (\$000)	2023 (\$000)
Forgiveness (or waiver) of debts by the Department	-	7
d). Gifts of public property		
	2024 (\$000)	2023 (\$000)
Gifts of public property provided by the Department	7	1

9.11 Indian Oceans Territories

The Commonwealth Department of Infrastructure, Regional Development and Cities provides funding for the Department to:

- Support the provision of community safety / prevention programs.
- Assess commercial and industrial building plans, inspect completed buildings for compliance with National Construction Code and test fire safety equipment.
- Undertake fire safety assessments.
- Support fire and emergency services and marine rescue groups, including: training, emergency exercises, inspect and provide advice on personal protective clothing and personal protective equipment.
- Provide advice on emergency recovery plans.
- Provide a Volunteer Assistance Program.

	2024 (\$000)	2023 (\$000)
Balance at start of period	225	156
Receipts	406	540
Payments	(529)	(471)
Balance at end of period	102	225

9. Other disclosures (continued)
9.12 Explanatory statement for controlled operations

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

All variances between annual estimates (original budget) and actual results for 2024 and between the actual results for 2024 and 2023 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the 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 \$565,312,000), and
- Total assets of the annual estimates for the Statement of financial position (i.e. 1% of \$818,147,000).

(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 \$586,882,000), and
- Total assets of the previous year for the Statement of financial position (i.e. 1% of \$704,144,000).

Notes to the financial statements

For the year ended 30 June 2024

9. Other disclosures
9.12.1 Statement of comprehensive income variances

	Variance Note	Estimate 2024 # (\$000)
Expenses		
Employee benefits expense		255,367
Supplies and services	1, a	138,692
Depreciation and amortisation expenses	2, b	49,120
Finance costs		6,639
Accommodation expenses	3	11,073
Grants and subsidies		89,586
Other expenses		14,835
Total cost of services		565,312
Income		
Emergency Services Levy		392,501
User charges and fees		9,242
Grants and contributions	4	7,529
Interest revenue		-
Other revenue		5,896
Total income		415,168
Net cost of services		150,144

	Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between estimate and actual (\$000)	Variance between results for 2024 and 2023 (\$000)
	264,431	244,846	9,064	19,585
	205,478	180,060	66,786	25,418
	35,847	47,259	(13,273)	(11,412)
	1,868	1,602	(4,771)	266
	17,687	15,374	6,614	2,313
	81,997	81,443	(7,589)	554
	17,423	16,298	2,588	1,125
	624,731	586,882	59,419	37,849
	397,221	395,016	4,720	2,205
	10,238	9,797	996	441
	23,963	25,601	16,434	(1,638)
	132	171	132	(39)
	8,000	9,772	2,104	(1,772)
	439,554	440,357	24,386	(803)
	185,177	146,525	35,033	38,652

Notes to the financial statements

For the year ended 30 June 2024

9 Other disclosures (continued)
9.12 Explanatory statement for controlled operations (continued)
9.12.1 Statement of comprehensive income variances (continued)

	Variance Note	Estimate 2024 # (\$000)
Income from State Government		
Service appropriation	5, c	108,081
Recurrent appropriation - Digital Capability Fund		-
Emergency Services Levy		26,306
Resources received		2,273
Assets transferred		-
Royalties for Regions Fund		5,838
Asset Maintenance Fund		-
Income from other public sector entities	6, d	10,431
Total income from State Government		152,929
Surplus / (deficit) for the period		
		2,785
Other comprehensive income		
Items not reclassified subsequently to profit or loss		
Changes in asset revaluation surplus		-
Total other comprehensive income		-
Total comprehensive income for the period		
		2,785

Estimates were published in the State Budget 2023-24, Budget Papers No.2 ‘Budget Statements’. Disclosures were realigned for comparative purposes.

	Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between estimate and actual (\$000)	Variance between results for 2024 and 2023 (\$000)
	171,005	101,474	62,924	69,531
	-	-	-	-
	24,257	24,229	(2,049)	28
	1,208	801	(1,065)	407
	-	349	-	(349)
	4,794	4,421	(1,044)	373
	1,709	-	1,709	1,709
	16,865	10,889	6,434	5,976
	219,838	142,163	66,909	77,675
	34,661	(4,362)	31,876	39,023
	25,776	35,308	25,776	(9,532)
	25,776	35,308	25,776	(9,532)
	60,437	30,946	57,652	29,491

Notes to the financial statements

For the year ended 30 June 2024

9 Other disclosures (continued)
9.12 Explanatory statement for controlled operations (continued)
9.12.1 Statement of comprehensive income variances (continued)

Major estimate and actual (2024) variance narratives

- 1) Supplies and services has increased by \$66.786 million (48.15%) compared with the estimate, \$44.8m of which was due to significant unforeseen expenditure associated with bushfire suppression and natural hazards incidents. Significant events during 2024 included Serpentine Complex, Mariginiup, North Metro Complex (Gin Gin), Red Hill Quarry and Nanga Brook (Waroonna) which required additional resources including the hire of aircraft and heavy machinery. In addition to this, the estimate does not reflect subsequent Government approvals made during the year for costs associated with Asset Management Cost Pressures, Consolidated Emergency Services Act and Grain Harvest Aerial Suppression. Further, due to the delays in onboarding the new emergency rescue helicopter service fleet contract, standing charges of \$12 million relating to the service have been expended as incurred under supplies and services compared to the estimate's classification of right-of-use amortisation expense.
- 2) Depreciation and amortisation has reduced by \$13.273 million (27.02%) compared to the estimate, \$12m of which was due to the delays in onboarding the new emergency rescue helicopter service fleet requiring it to be expended as incurred, noted in variance narrative 1 above.
- 3) Accommodation has increased by \$6.614 million (59.73%) compared with the estimate mainly due to additional expenditure related to the temporary accommodation associated with Tropical Cyclone Ellie along with facilities repairs and maintenance cost escalations approved through subsequent Government approvals during the year.
- 4) Grants and contributions has increased by \$16.434 million (218.28%) compared with the estimate primarily due to additional Commonwealth grants associated with the Disaster Ready Fund Program for 2024, Provision of Fire Services, National Aerial Firefighting Contribution, National Prescribed Burning Network and the Strategic Partnership Model for the Bushfire Centre of Excellence.
- 5) The increase in service appropriation of \$62.94 million (58.22%) compared with the estimate is due to additional appropriation approved during the financial year including for aviation and ICT related cost escalations as well as increases in depreciation. Supplementary funding of \$42.178 million was also approved during the year largely for unbudgeted bushfire and natural hazard incidents.
- 6) Income from public sector entities is higher by \$6.434 million (61.68%) compared with the estimate, largely due to higher than expected funding from Disaster Recovery Funding Arrangements Western Australia and higher recoveries of aviation costs supplied for incidents where the Department was not the controlling agency.

9 Other disclosures (continued)
9.12 Explanatory statement for controlled operations (continued)
9.12.1 Statement of comprehensive income variances (continued)

Major actual (2024) and comparative (2023) variance narratives

- a) Supplies and services has increased by \$25.418 million (14.12%) compared with the 2023 actual due to an additional \$13.5 million in significant unforeseen expenditure largely associated with bushfire suppression, cost escalations and new initiatives commenced during the year including air operations, ICT infrastructure and asset management cost pressures and grain harvest aerial suppression. Additionally, due to the delays in onboarding the new emergency rescue helicopter service fleet contract, standing charges relating to the service totalling \$12 million have been expended as incurred under supplies and services compared to prior year comparative's classification of right-of-use amortisation expense.
- b) Depreciation and amortisation has reduced by \$11.412 million (24.15%) compared to 2023, primarily due to the delays in onboarding the new emergency rescue helicopter service fleet requiring it to be expended as incurred, noted in variance narrative a) above.
- c) Service appropriation has increased by \$69.531 million (68.52%) compared with the 2023 actual largely due to the need to address aviation cost pressures and increases in Ex-Tropical Cyclone Ellie grants funding as well as to address cost of living pressures through management of emergency service levy increases. Further, an additional \$9.026 million of supplementary funding was received in 2024 for cost escalations incurred in 2023.
- d) Income from public sector entities is higher by \$5.976 million (54.88%) compared to 2023 due to higher than expected funding from Disaster Recovery Funding Arrangements Western Australia and higher recoveries of aviation costs supplied for bushfire suppression incidents where the Department was not the controlling agency.

Notes to the financial statements

For the year ended 30 June 2024

9 Other disclosures (continued)
9.12 Explanatory statement for controlled operations (continued)
9.12.2 Statement of financial position variances

	Variance Note	Estimate 2024 # (\$000)
Assets		
Current assets		
Cash and cash equivalents		39,766
Restricted cash and cash equivalents		6,067
Inventories		17,593
Receivables		9,726
Other current assets		1,244
Total current assets		74,396
Non-current assets		
Restricted cash and cash equivalents		1,542
Amounts receivable for services		88,560
Property, plant and equipment	1	507,193
Right-of-use assets	2	130,274
Intangible assets	3	16,182
Total non-current assets		743,751
Total assets		818,147
Liabilities		
Current liabilities		
Payables		14,635
Borrowings		1,903
Lease liabilities	4	15,939
Employee related provisions	5	33,359
Total current liabilities		65,836
Non-current liabilities		
Borrowings		26,291
Lease liabilities	6	116,843
Employee related provisions		11,289
Total non-current liabilities		154,423
Total liabilities		220,259

Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between estimate and actual (\$000)	Variance between results for 2024 and 2023 (\$000)
48,079	42,333	8,313	5,746
21,516	14,071	15,449	7,445
21,049	18,567	3,456	2,482
26,665	13,334	16,939	13,331
6,992	3,549	5,748	3,443
124,301	91,854	49,905	32,447
3,273	2,318	1,731	955
88,560	78,721	-	9,839
562,551	511,733	55,358	50,818
18,905	14,052	(111,369)	4,853
5,940	5,466	(10,242)	474
679,229	612,290	(64,522)	66,939
803,530	704,144	(14,617)	99,386
21,651	10,021	7,016	11,630
2,977	2,977	1,074	-
6,258	5,124	(9,681)	1,134
40,485	38,317	7,126	2,168
71,371	56,439	5,535	14,932
25,217	28,194	(1,074)	(2,977)
13,476	9,559	(103,367)	3,917
12,620	10,867	1,331	1,753
51,313	48,620	(103,110)	2,693
122,684	105,059	(97,575)	17,625

Notes to the financial statements

For the year ended 30 June 2024

9 Other disclosures (continued)
9.12 Explanatory statement for controlled operations (continued)
9.12.2 Statement of financial position variances (continued)

	Variance Note	Estimate 2024 # (\$000)
Net assets		597,888
Equity		
Contributed equity		410,230
Reserves		91,542
Accumulated surplus		96,116
Total equity		597,888

Estimates were published in the State Budget 2023-24, Budget Papers No.2 ‘Budget Statements’. Disclosures were realigned for comparative purposes.

Major estimate and actual (2024) variance narratives

- 1). Property, plant and equipment is higher than the estimate by \$55.358 million (10.91%) largely due to the increase in land and buildings valuations of \$25.777 million as well as asset investment increases approved by Government through the 2024 Mid Year Review Process.
- 2). Right-of-use assets are lower than the estimate by \$111.369 million (85.49%) predominately due to the delays in onboarding the new emergency rescue helicopter service fleet.
- 3). Intangible assets are below estimates by \$10.242 million (63.29%) largely due to higher than anticipated amortisation rate of intangible assets, along with a lower than expected completion of works in progress due to delays in the procurement process for the next generation Emergency WA as well as the Workforce Management Solution project that is on hold pending the outcome of a tender process.
- 4). The actual Current lease liability is lower than the estimate by \$9.681 million (60.74%) largely due to the delays in onboarding the new emergency rescue helicopter service fleet.
- 5). Current Employee related provisions is higher than the estimate by \$7.216 million (21.36%) mainly due to an increase in the face value of both annual leave (3.5%) and long service leave (3.7%) balances along with salary, wages and superannuation escalations as well as lower discount rate than the estimates.
- 6). The actual non-current Lease liability is lower than the estimate by \$103.367 million (88.47%) largely due to the delays in onboarding the new emergency rescue helicopter service fleet.

	Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between estimate and actual (\$000)	Variance between results for 2024 and 2023 (\$000)
	680,846	599,085	82,958	81,761
	413,658	392,334	3,428	21,324
	142,993	121,859	51,451	21,134
	124,195	84,892	28,079	39,303
	680,846	599,085	82,958	81,761

Notes to the financial statements

For the year ended 30 June 2024

9 Other disclosures (continued)
9.12 Explanatory statement for controlled operations (continued)
9.12.3 Statement of cash flows variances

	Variance Note	Estimate 2024 # (\$000)
Cash flows from State Government		
Service appropriation	1, a	98,242
Emergency Services Levy		26,306
Capital appropriations		11,325
Royalties for Regions Fund		5,838
Funds from other public sector entities		10,431
Asset Maintenance Fund		-
Recurrent appropriations - Digital Capability Fund		1,584
Capital appropriations - Digital Capability Fund		3,657
Net cash provided by State Government		157,383
Used as follows:		
Cash flows from operating activities		
Payments		
Employee benefits		(258,313)
Supplies and services	2	(132,847)
Finance costs		(6,639)
Accommodation		(11,425)
Grants and subsidies		(89,586)
GST payments on purchases	3	(18,794)
Other payments		(14,369)
Receipts		
Emergency Services levy		392,501
User charges and fees		9,242
Grants and contributions	4, b	7,529
Interest received		-
GST receipts on sales		1,250
GST receipts from taxation authority	5	17,544
Other receipts		3,550
Net cash used in operating activities		(100,357)
Cash flows from investing activities		
Payments		
Purchase of non-current assets	c	(55,647)

Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between estimate and actual (\$000)	Variance between results for 2024 and 2023 (\$000)
161,166	93,009	62,924	68,157
24,253	24,447	(2,053)	(194)
11,325	7,097	-	4,228
7,399	4,421	1,561	2,978
12,431	10,069	2,000	2,362
1,709	-	1,709	1,709
-	-	(1,584)	-
7,246	4,719	3,589	2,527
225,529	143,762	68,146	81,767
(259,869)	(241,205)	(1,556)	(18,664)
(200,392)	(185,135)	(67,545)	(15,257)
(1,885)	(1,582)	4,754	(303)
(16,977)	(14,974)	(5,552)	(2,003)
(83,880)	(81,127)	5,706	(2,753)
(33,633)	(31,532)	(14,839)	(2,101)
(14,758)	(15,931)	(389)	1,173
393,518	391,568	1,017	1,950
9,694	10,474	452	(780)
18,118	25,760	10,589	(7,642)
132	172	132	(40)
2,631	1,807	1,381	824
31,199	28,836	13,655	2,363
6,166	6,205	2,616	(39)
(149,936)	(106,664)	(49,579)	(43,272)
(51,943)	(44,819)	3,704	(7,124)

Notes to the financial statements

For the year ended 30 June 2024

9 Other disclosures (continued)
9.12 Explanatory statement for controlled operations (continued)
9.12.3 Statement of cash flows variances (continued)

	Variance Note	Estimate 2024 (\$000)
Receipts		
Proceeds from sale of non-current assets		403
Net cash used in investing activities		(55,244)
Cash flows from financing activities		
Payments		
Principal elements of lease arrangements	6, d	(20,096)
Repayment of borrowings		(2,977)
Receipts		
Proceeds from borrowings		-
Net cash used in financing activities		(23,073)
Net increase / (decrease) in cash and cash equivalents		(21,291)
Cash and cash equivalents at the beginning of the period		68,666
Cash and cash equivalents at the end of the period		47,375

Estimates were published in the State Budget 2023-24, Budget Papers No.2 ‘Budget Statements’. Disclosures were realigned for comparative purposes.

Major estimate and actual (2024) variance narratives

- 1) The increase in Service appropriation of \$62.924 million (64.05%) compared with the estimate is mainly due to additional appropriation approved during the financial year. Additional funding was received to address cost pressures across aviation, insurance and strategic programs as well as ICT cost pressures. Further, supplementary funding totalling \$42.178 million was also provided, predominately for unbudgeted bushfire and natural hazard incidents.
- 2) Supplies and services has increased by \$67.546 million (50.84%) compared with the estimate predominately due to significant unforeseen expenditure associated with bushfire suppression and natural hazards incidents.
- 3) The estimate for GST payments on purchases is understated by \$14.839 million (78.96%) in comparison to the level of purchasing activity with GST registered vendors. This is predominantly due to the increase in supplies and services (refer to Statement of cash flows variance narrative 2).
- 4) Grants and contributions has increased by \$10.589 million (140.64%) compared with the estimate primarily due to additional Commonwealth grants associated with the Disaster Ready Fund Program for 2024, Provision of Fire Services, National Aerial Firefighting Contribution, National Prescribed Burning Network and the Strategic Partnership Model for the Bushfire Centre of Excellence.
- 5) The estimate for GST receipts from the taxation authority is understated by \$13.655 million (77.83%) and is directly related to GST payments on purchases as detailed in the Statement of cash flows variance narrative 3.

Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between estimate and actual (\$000)	Variance between results for 2024 and 2023 (\$000)
663	1,330	260	(667)
(51,280)	(43,489)	3,964	(7,791)
(7,190)	(17,787)	12,906	10,597
(2,977)	(2,967)	-	(10)
-	-	-	-
(10,167)	(20,754)	12,906	10,587
14,146	(27,145)	35,437	41,291
58,772	85,867	(9,944)	(27,145)
72,868	58,722	25,493	14,146

- 6) Principal elements of lease arrangement has reduced by \$12.906 million (64.22%) compared with the estimate largely due to the delays in onboarding the new emergency rescue helicopter service fleet.

Major actual (2024) and comparative (2023) variance narratives

- a) Service appropriation has increased by \$68.157 million (73.28%) compared with the 2023 actual due to aviation cost pressures, increases in Ex-Tropical Cyclone Ellie grants funding and addressing cost of living pressures through management of emergency service levy increases. The increase also includes \$9.026 million of supplementary funding received in 2024 to alleviate costs pressures incurred in 2023.
- b) Grants and contributions is lower than the 2023 actual by \$7.642 million (29.67%) mainly due to the Commonwealth grants received for the Coastal and Estuarine Risk Mitigation Program in 2023 only, partially offset by increased contributions in 2024 from the National Aerial Firefighting Centre for aviation services and retardant capability and Commonwealth grants received in 2024 for the Disaster Ready Fund.
- c) Payments for the purchase on non-current assets is higher than the 2023 actual by \$7.124 million (15.90%) primarily due to increases in buildings related to facility modifications, Volunteer Fire and Rescue Services and Volunteer Fire and Emergency Services facility ‘Upgrade and Replacement Program’ and WA Recovery Stimulus Package, ongoing progress of the appliance replacement program, and increase in intangible assets including the Emergency WA integration platform modernisation.
- d) Principal elements of lease arrangement has reduced by \$10.597 million (59.58%) compared with 2023 largely due to the delays in onboarding the new emergency rescue helicopter service fleet.

Notes to the financial statements

For the year ended 30 June 2024

10. Administered disclosures

The Department is responsible for the administration of the Disaster Recovery Funding Arrangements (known as DRFAWA). The new arrangements replaced the Western Australia Natural Disaster Relief and Recovery Arrangements (WANDRRA). The DRFAWA are jointly funded by State and Commonwealth Governments to provide assistance and relief measures to communities in order to recover from eligible natural disaster events.

	Note
Explanatory statement for administered items	10.1

10.1 Explanatory statement for administered items

This explanatory section explains variations in the financial performance of the Department undertaking transactions that it does not control but has responsibility to government as detailed in the administered schedules.

All variances between annual estimates (original budget) and actual results for 2024, and between the actual results for 2024 and 2023 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 Total Administered Income of each comparative (i.e. 1% of \$148,441,000 for the estimate and 1% of \$124,205,000 for the previous year).

	Variance Note	Estimate 2024 # (\$000)
Income from administered items		
Appropriations	1, a	148,441
Regional Community Services Fund - recurrent	2	-
Total income from administered items		148,441
Administered expenses		
Grants to charitable and other public bodies		
Disaster Recovery Funding Arrangements		-
Western Australia	3, b	162,433
Transfer payments	4, c	-
Total administered expenses		162,433

Estimates were published in the State Budget 2023-24, Budget Papers No.2 ‘Budget Statements’.

Major estimate and actual (2024) variance narratives

- 1) The variance of \$216.172 million (145.63%) between estimated and actual Appropriations is due to additional approvals during the year in relation to Ex-Tropical Cyclone Ellie recovery packages.
- 2) The variance of \$26.548 million between estimated and actual Regional Community Services Fund - recurrent income is due to funding approvals of Ex-Tropical Cyclone Ellie recovery packages funded through the Royalties for Regions fund.
- 3) The variance between estimated and actual disaster grant expenditure of \$128.663 million (79.21%) is due to higher than anticipated claims received in 2024 for eligible natural disasters, mainly relating to Ex-Tropical Cyclone Ellie recovery packages.
- 4) The variance of \$16.295 million between estimated and actual transfer payments is due to a request for the Department to return unspent appropriations back to the State’s Consolidated Account. The return request was as a direct result of lower than anticipated claims received by the Department in previous funding years.

	Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between estimate and actual (\$000)	Variance between results for 2024 and 2023 (\$000)
	364,613	96,900	216,172	267,713
	26,548	27,305	26,548	(757)
	391,161	124,205	242,720	266,956
	291,096	85,369	128,663	205,727
	16,295	-	16,295	16,295
	307,391	85,369	144,958	222,022

Major actual (2024) and comparative (2023) variance narratives

- a) The \$267.713 million (276.28%) increase in administered appropriation relates to increased Commonwealth and State assistance packages compared to 2023 to meet recovery efforts for Ex-Tropical Cyclone Ellie.
- b) The \$205.727 million (240.99%) increase in disaster grant expenditure is in line with increased approvals and payments to eligible recipients of Ex-Tropical Cyclone Ellie recovery packages.
- c) The increase of \$16.295 million relates to the return of prior year Consolidated Account appropriations noted in administered items variance narrative 4.

Certification of Key Performance Indicators for the year ended 30 June 2024

I hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of Fire and Emergency Services' performance, and fairly represent the performance of the Department for the reporting period ended 30 June 2024.



Darren Klemm AFSM
Accountable Authority
29 August 2024

KPI 1.1 – Proportion of community members who recognise their local natural hazard risks and are prepared to take action

18.26% of community members recognised their local natural hazard risks and were prepared to take action

WHY is this an indicator of our performance?
As legislated in the *Bush Fires Act 1954* and emergency management policy, the FES Commissioner must provide community education programs. Community members who are prepared to act when faced with a bushfire, storm or cyclone will experience less impact and recover faster. In an extreme situation, understanding your risk and being prepared to act can mean the difference between life and death.

This indicator aligns to our Strategy 2020-24 and measures the effectiveness of our community engagement and media activities which aim to:

- help community members understand their risk of a natural hazard incident affecting them
- support communities to be better prepared for natural hazard incidents.

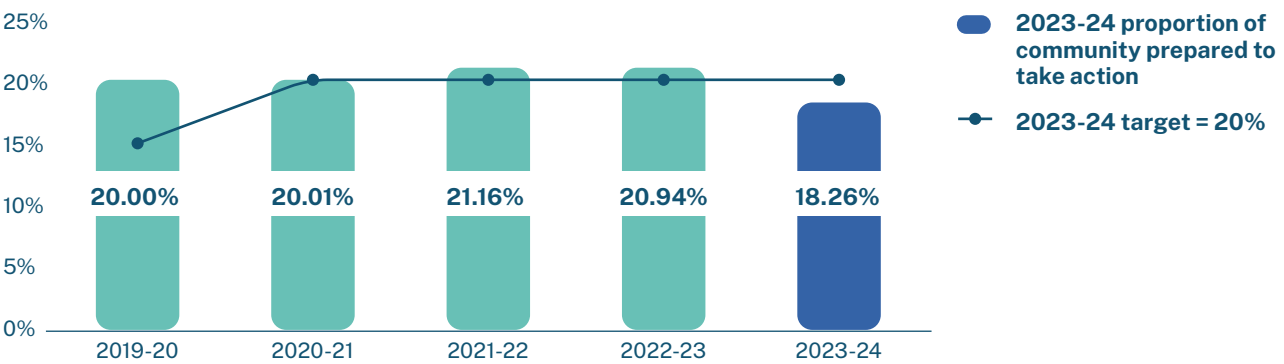
Building natural hazard risk awareness and increasing the community's level of preparedness will take time and is part of our ongoing commitment to building a safer State.

HOW is this indicator calculated?
This indicator is calculated from the results of an independent online survey and computer assisted telephone interviews. 1,194 people across WA at a high risk of storm, cyclone or bushfire responded to the survey. Our target for this indicator increased from 15% to 20% from 1 July 2020 to better reflect our performance.

WHAT are we aiming for?
We are aiming for a result equal to, or higher than, the target of 20%.

WHAT does this indicator show?
This indicator shows 18.26% of community members recognised their risk of a bushfire, storm or cyclone and have either prepared an emergency kit or written an emergency plan for that hazard, demonstrating their understanding of the hazard and preparedness to act.

The reduction in community preparedness could be attributed to a milder 2023-24 bushfire season. In years when large bushfires have caused significant damage, community risk awareness and preparation tend to rise.



FY24 KPI Commentary

KPI 1.2 – Cost to deliver education and awareness programs and emergency hazard information to the community

\$12.19 was the average cost to deliver education and awareness programs and emergency hazard information to the community

WHY is this an indicator of our performance?
As legislated in the *Bush Fires Act 1954* and emergency management policy, the FES Commissioner must provide community education programs. This indicator aligns to our Strategy 2020-2024 and measures the efficiency (cost) of our community engagement and media activities.

Research shows informed communities are better able to manage their risks, reducing the impact of natural hazards and other preventable emergencies. That is why we invest in a range of education and awareness programs able to reach WA's diverse communities.

Should an emergency occur, our emergency information provided through Emergency WA, social media, television and radio helps save lives and property.

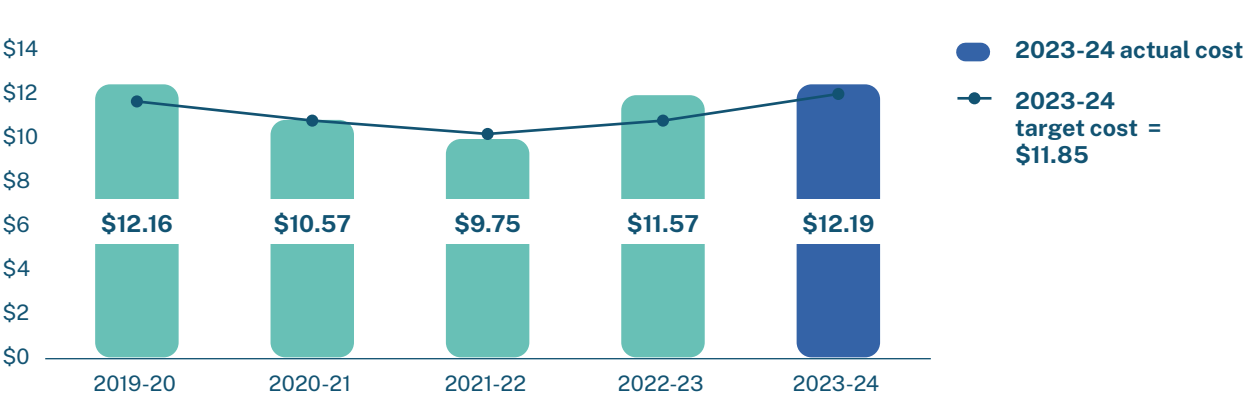
HOW is this indicator calculated?
This indicator is calculated as a cost of service divided by the number of WA households (as published by the Australian Bureau of Statistics in March 2019).

The target for this indicator is set each year as part of the State Government's Budget Papers #2 process.

WHAT are we aiming for?
We are aiming for a result equal to, or lower than, the target of \$11.85 to demonstrate our efficiency in managing allocated funding to deliver education and awareness programs and emergency hazard information to the community.

WHAT does this indicator show?
Our result of \$12.19 shows we spent 34 cents per household more than our target of \$11.85 to deliver education and awareness programs and emergency hazard information. This increase was mainly due to:

- costs associated with bushfires and natural hazard incidents
- cost escalations in the price of services.



KPI 2.1 – Proportion of scheduled operational courses delivered

82.94% of scheduled operational courses were delivered

WHY is this an indicator of our performance?
This indicator is aligned to our Strategy 2020-24 and measures the delivery of scheduled operational training. These training courses enable our staff and volunteers to provide contemporary services safely and efficiently to the community.

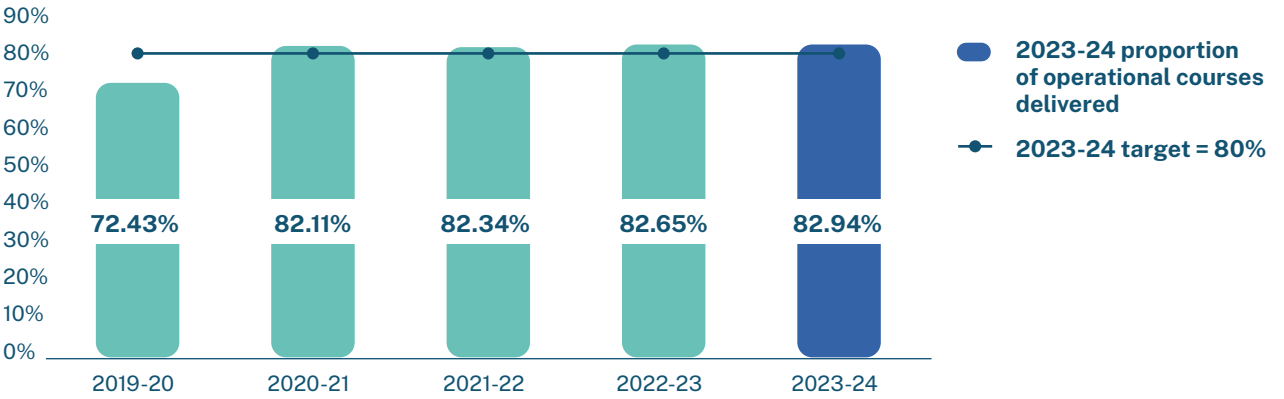
Because our ability to effectively respond to emergencies requires an operational workforce that is trained, operational training is scheduled as required throughout the year. Training requests are received from Operations Command, Rural Fire Division and all our volunteer brigades, groups and units. These requests identify which courses are scheduled and where they will be delivered.

Operational training courses are provided through the WAFES Academy, the Bushfire Centre of Excellence and delivered remotely across WA by our network of qualified trainer assessors.

HOW is this indicator calculated?
This indicator is calculated by dividing the number of scheduled operational courses delivered by the number of operational training courses scheduled.

WHAT are we aiming for?
We aim for a result equal to, or higher than, the target of 80%.

WHAT does this indicator show?
This indicator shows we are delivering the scheduled operational training requested by our staff and volunteers so they can undertake their operational roles.



FY24 KPI Commentary

KPI 2.2 – Cost per population to deliver health, safety, wellbeing and training services

\$9.64 was the average cost to deliver health, safety, wellbeing and training services

WHY is this an indicator of our performance?
This indicator aligns to our Strategy 2020-2024 and measures the cost to ensure emergency responders are not only trained, but physically and emotionally able to respond to, and recover from, incidents.

It is essential our people are trained and supported to maintain their physical and mental health while providing safe and efficient services to the community. We invest in safety, wellness and training programs for staff and volunteers including:

- confidential counselling services
- chaplaincy support
- mindfulness app access
- mental health first aid training
- injury management support
- safety and operational response training.

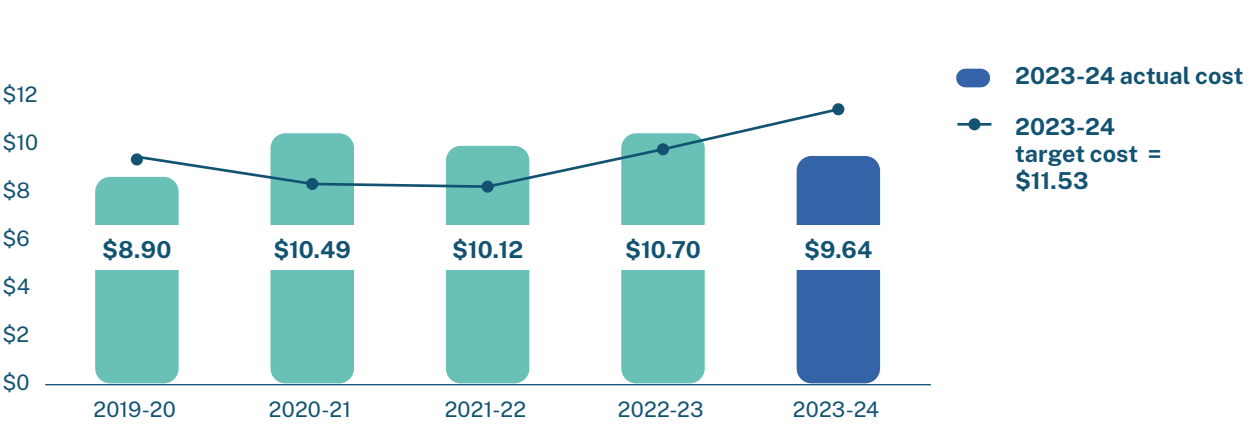
HOW is this indicator calculated?
This indicator is calculated as the cost of service divided by WA's population (as advised by the Department of Treasury). The target for this indicator is set each year as part of the State Government's Budget Papers #2 process.

WHAT are we aiming for?
We aim for a result equal to, or lower than, the target of \$11.53. A lower than target result is desired as it demonstrates our efficiency in managing allocated funding to deliver critical health, safety, wellbeing and training services to our people.

WHAT does this indicator show?
Our result of \$9.64 per person to deliver health, safety, wellbeing and training services was \$1.89 lower than our target of \$11.53. This was largely due to underspends associated with delays in the:

- development of the WA Emergency Management Training Centre project definition plan
- commencement of Trainee Firefighter School 91 impacted by industrial action earlier in the year
- filling of vacant positions within health, safety, wellbeing and training functions due to the tight labour market.

These delays decreased our budgeted costs for this year.



KPI 3.1 Proportion of Level 3 incident Impact Statements completed and endorsed by the State Recovery Coordinator

Not required - Level 3 incident Impact Statements were completed and endorsed by the State Recovery Coordinator

WHY is this an indicator of our performance?
Under the State Emergency Management Committee's Procedure 4, we are required to ensure Impact Statements are completed, agreed and submitted for each local government impacted by a Level 3 incident.

This indicator aligns to our Strategy 2020-24 and measures our level of engagement with local governments and communities during and after an emergency where infrastructure has been impacted.

A completed Level 3 Impact Statement, endorsed by the State Recovery Coordinator, enables effective engagement and planning with local governments to recover from a major incident. In partnering with local governments, we can ensure the right recovery support is provided to the community to recover from the impact of the incident.

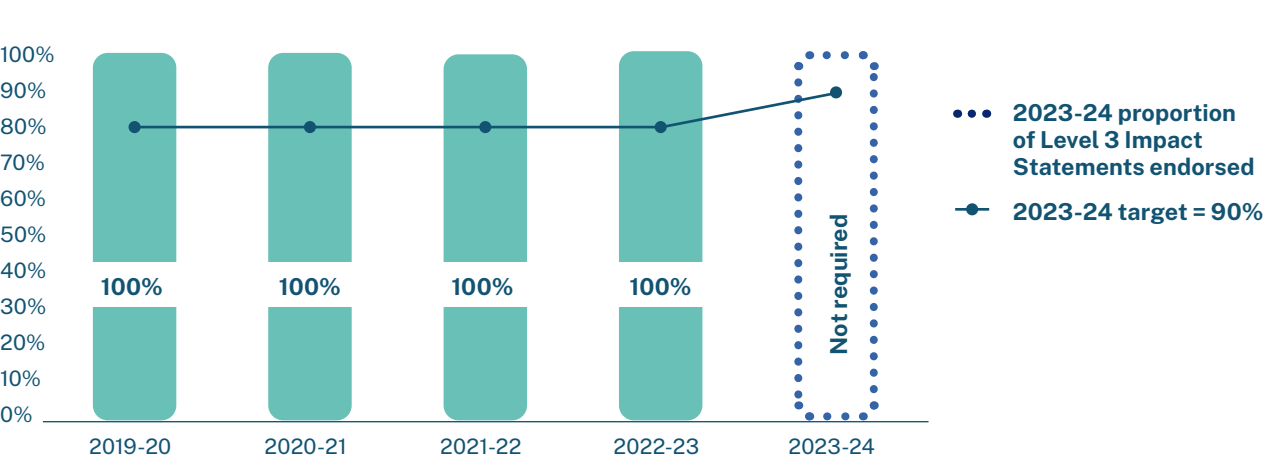
Where a Level 3 incident causes no damage to infrastructure, the local government may advise DFES no Impact Statement is required. This agreement must be recorded in writing and kept with the incident records.

HOW is this indicator calculated?
This indicator is calculated by dividing the number of Level 3 incidents with Impact Statements required (having caused damage to infrastructure), completed and endorsed by the State Recovery Coordinator within 30 days of the closure of the incident by the number of Level 3 incidents.

As we have exceeded this target since 2019-20, this year it was increased to 90%.

WHAT are we aiming for?
We aim for a result equal to, or higher than, the target of 90%.

WHAT does this indicator show?
A Level 3 incident occurred in November 2023, however the affected local government advised there was no impact to infrastructure and therefore no Impact Statement to support recovery efforts was required. This agreement forms part of the incident records and we have recorded a result of Not required for this indicator.



FY24 KPI Commentary

KPI 3.2 Proportion of structure fire reports completed within specified timeframes

Proportion of structure fire reports completed within specified timeframes

WHY is this an indicator of our performance?
This indicator measures the time it takes career brigades, as first responders, to complete structure fire incident reports. We receive approximately 2,000 requests each year from insurance companies requiring information about a structure fire.

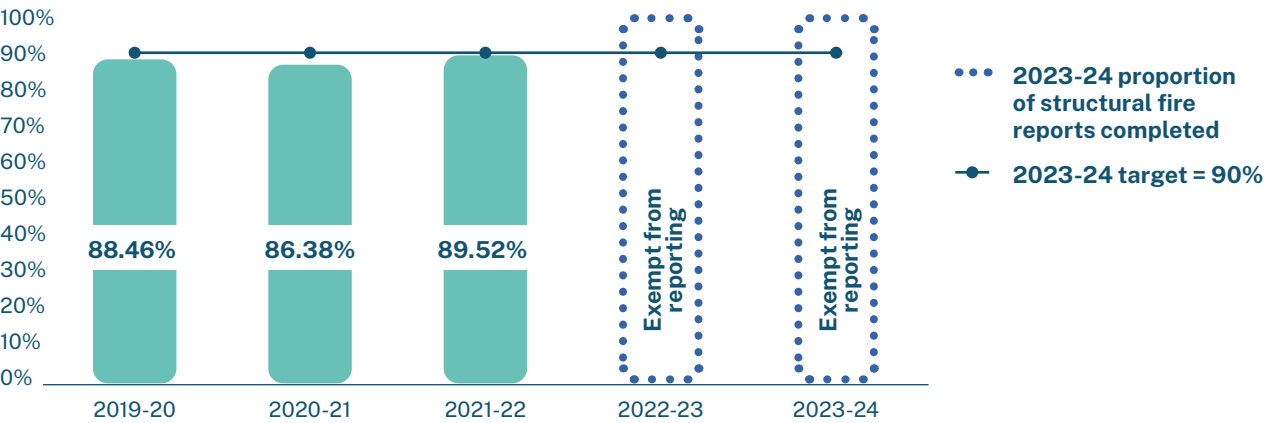
This information enables payments to be processed so the structure can be repaired or rebuilt. Before this information can be supplied, incident reports must be completed by the attending crew.

When incident reports are completed promptly, buildings can be repaired / rebuilt more quickly, aiding recovery and reducing the impact on families and businesses.

HOW is this indicator calculated?
This indicator is calculated by dividing the number of structure fire incident reports completed within specified timeframes by the total number of structure fire incident reports.

WHAT are we aiming for?
We aim for a result equal to, or higher than, the target of 90%.

WHAT does this indicator show?
The Department received a temporary exemption from the Under Treasurer from reporting this Key Effectiveness Indicator in FY23 and FY24. This is due to industrial action resulting in the non-completion of the incident reports between May and August 2023.



KPI 3.3 Proportion of responses to ESL 1 and ESL 2 incidents within target timeframes

Proportion of responses to ESL 1 and ESL 2 incidents within target timeframes

WHY is this an indicator of our performance?
A rapid response to emergency incidents is a critical factor in minimising the impact on life, property and the community.

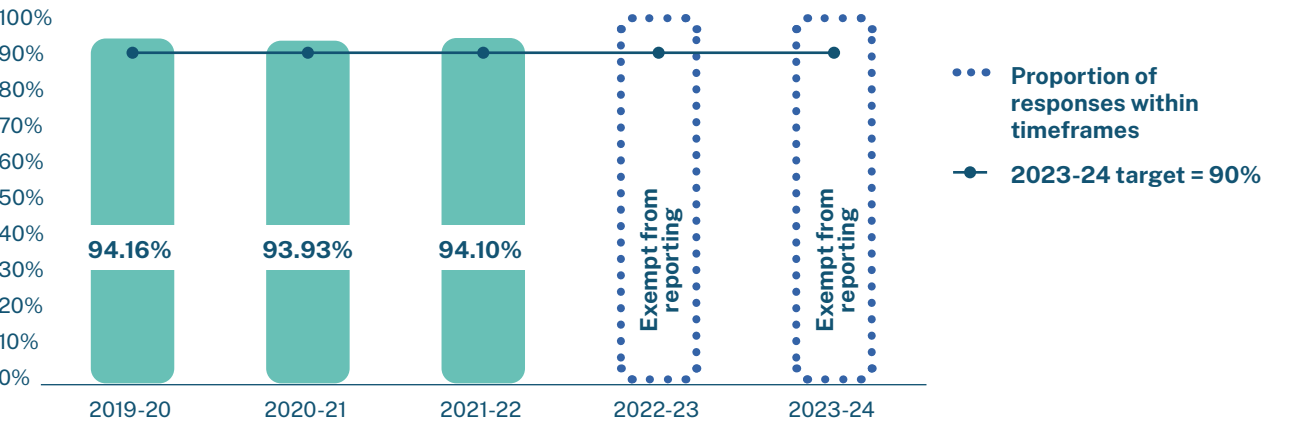
Our Computer Aided Dispatch system accesses live Automatic Vehicle Location data, enabling it to identify and mobilise the closest response appliance (by road routing) to an incident.

HOW is this indicator calculated?
This indicator is calculated by dividing the number of incidents in which an emergency response appliance arrives on scene within target timeframes by the total number of incidents.

Both career and volunteer responders attend emergency incidents.

WHAT are we aiming for?
We aim for a result equal to, or higher than, the target of 90%.

WHAT does this indicator show?
The Department received a temporary exemption from the Under Treasurer from reporting this Key Effectiveness Indicator in FY23 and FY24. This is due to industrial action resulting in the non-completion of the incident reports between May and August 2023.



FY24 KPI Commentary

KPI 3.4 Proportion of structure fires confined to object or room of origin

Proportion of structure fires confined to the room or object of origin

WHY is this an indicator of our performance?

This indicator measures the effectiveness of our emergency response crews and fire safety education programs.

This indicator is calculated by dividing the number of reported structure fires that stay within the space they started by the total number of reported structure fires.

Finalisation and lodgement of incident reports can be delayed past the end of the year. This is why data for previous years has been updated to include all completed incident reports at 30 June 2023.

The capability of our emergency response crews to rapidly confine a fire limits the damage it causes. That is why our education and awareness programs encourage an early call to emergency services.

HOW is this indicator calculated?

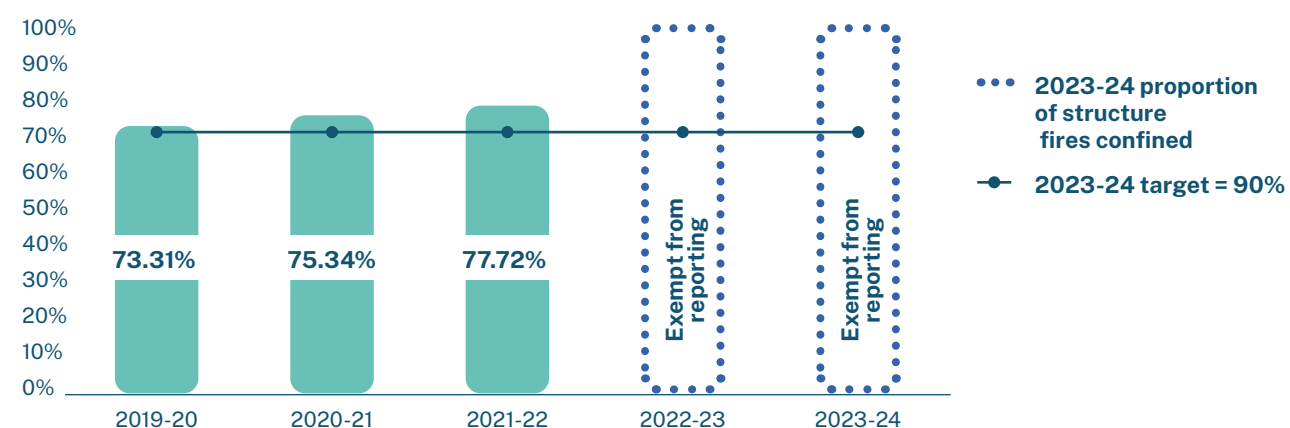
This indicator is calculated by dividing the number of reported structure fires that stay within the space they started by the total number of reported structure fires.

WHAT are we aiming for?

We aim for a result equal to, or higher than, the target of 72%.

WHAT does this indicator show?

The Department received a temporary exemption from the Under Treasurer from reporting this Key Effectiveness Indicator in FY23 and FY24. This is due to industrial action resulting in the non-completion of the incident reports between May and August 2023.



KPI 3.5 – Cost per population to deliver frontline services

\$201.48 was the average cost to deliver frontline services

WHY is this an indicator of our performance?

This indicator aligns to our Strategy 2020-2024 and measures the cost of providing frontline (or community facing) services. These include:

- incident responders
- fit-for-purpose response appliances, equipment and facilities
- advice to the community and industry
- management or mitigation of risks to prevent incidents from occurring.

HOW is this indicator calculated?

This indicator is calculated by dividing the cost of service by WA's population (as advised by the Department of Treasury). The target for this indicator is set each year as part of the State Government's Budget Papers #2 process.

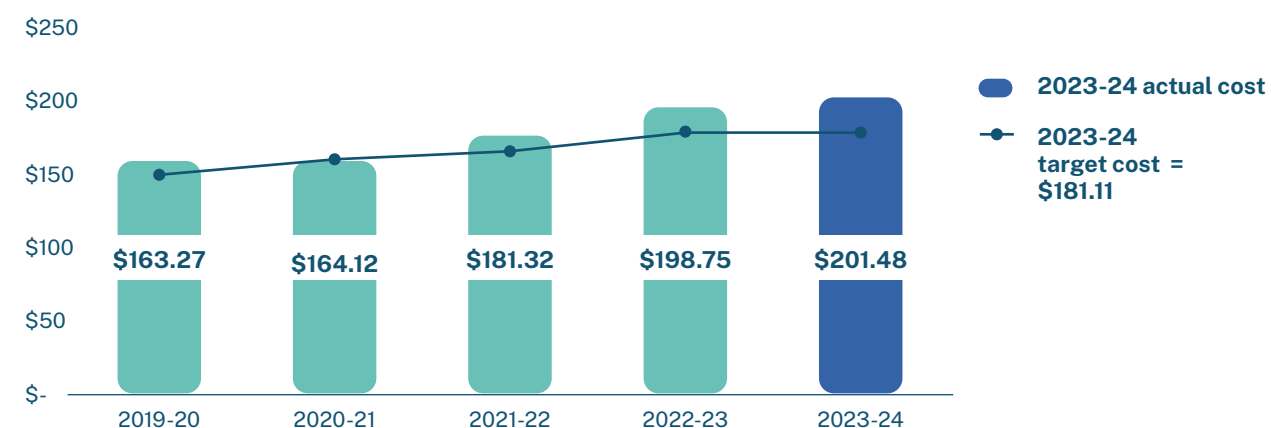
WHAT are we aiming for?

We aim for a result equal to, or lower than, the target of \$181.11. A lower than target result is desired as it demonstrates our efficiency in managing allocated funding to deliver frontline services.

WHAT does this indicator show?

Our result of \$201.48 shows we spent \$20.37 more per person to deliver frontline services than our target of \$181.11. This was predominately due to additional spending in relation to:

- emergency response to major bushfires and natural hazard incidents that were not budgeted for
- Commonwealth Disaster Ready grant funding awarded and disbursed during the year
- recovery costs for Tropical Cyclone Ellie
- air operations and asset management cost pressures.





Auditor General

INDEPENDENT AUDITOR’S REPORT
2024

Department of Fire and Emergency Services

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Department of Fire and Emergency Services (Department) which comprise:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- administered schedules comprising the administered assets and liabilities as at 30 June 2024 and administered income and expenses by service 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 Department of Fire and Emergency Services for the year ended 30 June 2024 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer’s Instructions.

Basis for opinion

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

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

Responsibilities of the Commissioner for the financial statements

The Commissioner is responsible for:

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

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

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

Auditor’s responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material 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 Department of Fire and Emergency Services. The controls exercised by the Department of Fire and Emergency Services are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State’s financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Department of Fire and Emergency Services are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2024, and the controls were implemented as designed as at 30 June 2024.

The Commissioner’s responsibilities

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

Auditor General’s responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance 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 Department of Fire and Emergency Services for the year ended 30 June 2024 reported in accordance with *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 Department of Fire and Emergency Services for the year ended 30 June 2024 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Department’s performance and fairly represent indicated performance for the year ended 30 June 2024.

Matter of Significance

The Department received a temporary exemption from the Under Treasurer from reporting the following three key effectiveness indicators for the year ended 30 June 2024 as outlined in the key performance indicators report:

- KPI 3.2 Proportion of structure fire reports completed within specified timeframes
- KPI 3.3 Proportion of responses to Emergency Service Levy 1 and Emergency Service Levy 2 incidents within target timeframes
- KPI 3.4 Proportion of structure fires confined to object or room of origin.

The temporary exemption was approved due to ongoing industrial action that affected the Department’s ability to obtain completed incident reports since 1 May 2023 to 14 August 2023.

Consequently, these key performance indicators have not been reported for the year ended 30 June 2024. My opinion is not modified in respect of this matter.

The Commissioner’s responsibilities for the key performance indicators

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

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

Auditor General’s responsibilities

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

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

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

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

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

Other information

The Commissioner is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the Department of Fire and Emergency Services for the year ended 30 June 2024 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
30 August 2024