



Report 14: 2022-23 | 16 February 2023

PERFORMANCE AUDIT

Administration of the Perth Parking Levy



**Office of the Auditor General
Western Australia**

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The Office of the Auditor General acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures, and to Elders both past and present.

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

Administration of the Perth Parking Levy

Report 14: 2022-23
16 February 2023

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

ADMINISTRATION OF THE PERTH PARKING LEVY

This report has been prepared for submission to Parliament under the provisions of section 25 of the *Auditor General Act 2006*.

Performance audits are an integral part of my Office's overall program of audit and assurance for Parliament. They seek to provide Parliament and the people of WA with assessments of the effectiveness and efficiency of public sector programs and activities, and identify opportunities for improved performance.

This audit assessed if the Department of Transport effectively administers the Perth Parking Levy for its stated purpose.

I wish to acknowledge the entity's staff for their cooperation with this audit.

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

CAROLINE SPENCER
AUDITOR GENERAL
16 February 2023

Contents

- Auditor General’s overview..... 5
- Executive summary 7
 - Introduction 7
 - Background..... 7
 - Conclusion 8
- Findings 10
 - Limited spending has contributed to a \$192 million account balance..... 10
 - The Department’s account administration is not fully transparent..... 13
- Recommendations..... 15
 - Response from the Department of Transport..... 17
- Audit focus and scope 18
- Appendix 1: Perth Parking Management Area..... 19
- Appendix 2: New funded projects 2017-2022 20

Auditor General's overview

Cities around the world face similar challenges to reduce traffic congestion and create an environment for all to enjoy. Perth is no different. Money raised through the Perth Parking Levy (levy) is intended to help fund a range of projects to improve and encourage the use of public transport, enhance the pedestrian environment and support bicycle access to discourage cars coming into our city centre. The levy is not the only funding source - a range of other transport related projects in the city centre are funded from other government sources.



Levy funds are held in a special purpose account (SPA) administered by the Department of Transport (Department). It is important to properly plan to spend these public funds so projects and services achieve maximum value in line with the SPA's stated purpose. Funds should not be raised unnecessarily from the people and businesses that contribute.

My Office conducted this audit as part of its ongoing focus on SPAs and in response to stakeholder referrals and inquiries around public administration aspects related to city parking. This audit examined if the Department effectively plans, monitors and evaluates spending from the account. The Department plays a key role in planning for the use of account money, including consulting on projects with key stakeholders, such as the State's transport entities and the City of Perth. We found that Department of Transport officers are well informed of the purpose, opportunities and restrictions relating to the Perth Parking Licensing Account (account). This is an important and effective control that prevents improper use of funds. However, the absence of a specific plan, agreed across government, to spend the collected levy has contributed to the account balance increasing by about \$30 million a year over the last five years to over \$190 million. A lack of consistent consultation with the City of Perth, as required by legislation, and public reporting, further contributes to community speculation about why some projects are funded and others are not.

Our audit found one project that does not meet the requirements of the levy's stated purpose, was conditionally approved for \$580,000 subject to planned legislative amendments. Those changes to the *Perth Parking Management Act 1999* to allow spending on non-transport projects were announced 14 February 2023. There remains uncertainty among stakeholders about what future projects, such as the Perth City Deal, might be funded from the increasing account balance.

The findings of this report also apply more generally to all SPAs, of which the State has over \$14 billion allocated.¹ Some SPAs provide for infrastructure investment, and others for recurring purposes. All represent publicly stated funding sources and priority uses, with varying restrictions.² Robust planning, consultation with key stakeholders, and clear and comprehensive policies and procedures to assess the relative merits and eligibility of funded projects reduce the risk that SPA funds will be mismanaged.

¹ At 30 June 2022, entity SPAs and Treasurer's SPAs each held approximately \$7 billion. In addition \$17.1 billion is credited to agency holding accounts (non-cash) relating to accrual appropriations for depreciation and leave entitlements. Government of Western Australia, *2021-22 Annual Report on State Finances*, Government of Western Australia, Perth, 2022, p. 227.

² SPAs hold public money established under various sections of the *Financial Management Act 2006* or by specific legislation (such as the levy and the Royalties for Regions Fund). Accounts established by legislation are governed by the relevant provisions of the statute, while accounts established administratively are governed by a special purpose statement or a trust statement that outline the purpose of the account.

Our Office has examined SPA administration in a number of reports, including the [Control of Monies Held for Specific Purposes](#)³ in 2020 and our [2020-21](#)⁴ and [2021-22](#)⁵ financial audits of the State sector. The vast majority of SPAs are well managed, but the risk of mismanagement is ever present and requires constant vigilance. Opportunities for improvement, such as those identified in this report, are an important part of maintaining focus on the purpose and uses of restricted funds.

In recognising parliamentary interest in restricted funds, more information is now presented in Budget papers, showing key SPA opening and closing balances and forecast revenue and expenditure over the four-year forward estimates.⁶ As this disclosure approach matures, I am hopeful it will provide administering entities and stakeholders with enhanced transparency over SPA balances and funding intentions.

³ Office of the Auditor General, *Control of Monies Held for Specific Purposes*, OAG, Perth, 2020.

⁴ Office of the Auditor General, *Audit Results Report – Annual 2020-21 Financial Audits of State Government Entities*, OAG, Perth, 2021, p 32.

⁵ Office of the Auditor General, *Financial Audit Results – State Government 2021-22*, OAG, Perth, 2022, p. 37.

⁶ Since the 2022-23 Government Mid-Year Review. Government of Western Australia, *2022-23 Government Mid-Year Finance Projects Statement*, Government of Western Australia, Perth, 2022, p. 162.

Executive summary

Introduction

This audit examined the Department of Transport's (Department) administration of the Perth Parking Levy. We focused on how effectively the Department plans, monitors and evaluates spending of levy money.

Background

The Department is responsible for administering the *Perth Parking Management Act 1999* (the Act). The Act requires all non-residential parking bays in the Perth Parking Management Area (city centre; Appendix 1) to be licensed and pay an annual fee.⁷ The fee, known as the Perth Parking Levy (levy), is a tax set by the State Government to support the provision of an efficient and balanced transport network to, from and in the city centre to manage congestion.⁸

RevenueWA collects the levy under a memorandum of understanding with the Department. The Act requires levy revenue to be placed in a special purpose account (SPA), the Perth Parking Licensing Account (account), which is held by the Department.

The Act requires all spending from the account to be approved by the Minister for Transport (Minister), after consultation with the City of Perth (the City). The *Perth Parking Policy 2014* (policy), a joint initiative between the State Government and the City, guides the exercise of powers under the Act.

The City is a key stakeholder. It owns and manages significant assets in the city centre (such as local roads, footpaths, cycle paths, malls, laneways and signage) that are impacted by how money in the account is spent. The City also assesses and approves development applications in its local government area that determine how many non-residential parking bays there are, and in turn, the amount of levy collected. The City itself owns 35 parking sites with 10,500 parking bays that account for almost a third of the levy collected annually.

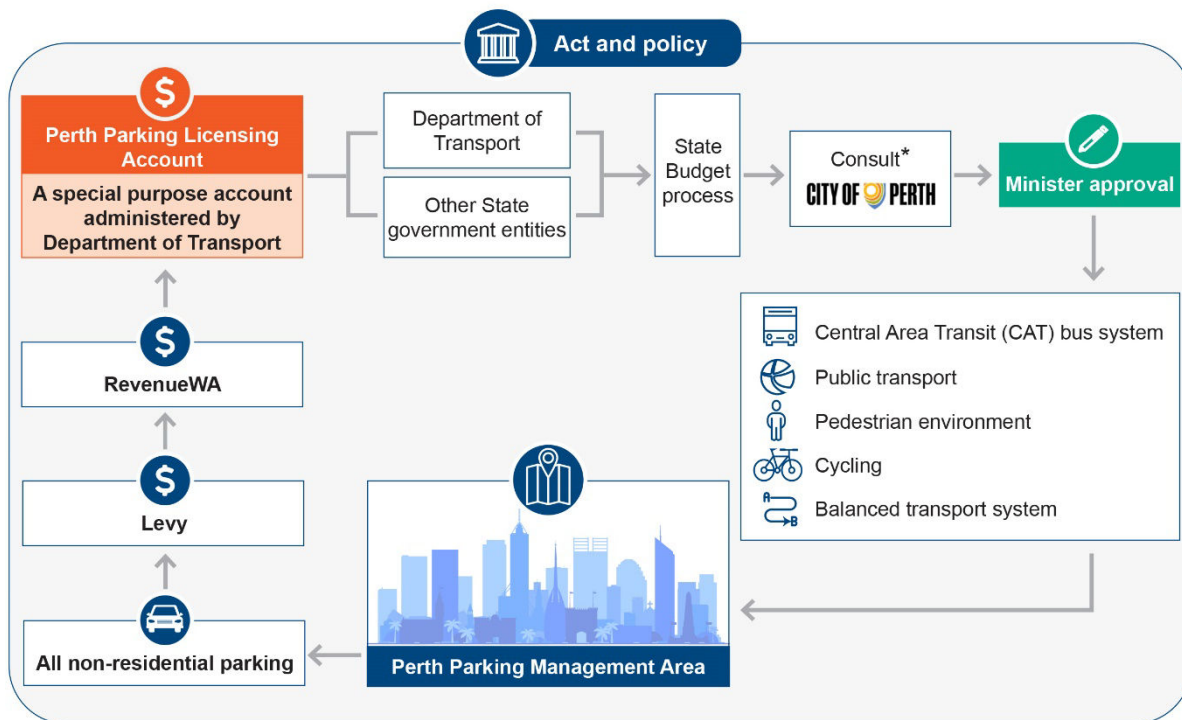
The revenue cannot be used for any purpose other than those outlined in the Act and policy. In addition to the Central Area Transit (CAT) bus system, the policy requires money from the account to be spent on initiatives within the city centre that:

- improve public transport access
- enhance the pedestrian environment
- support bicycle access
- support a balanced transport system.

Through the State Budget process the Department and other government entities seek to use account money for services and projects. The Department of Treasury (Treasury) evaluates the financial impact of State Budget submissions against whole-of-government targets and consistency with State planning objectives, and provides advice to inform the Minister's decisions about the merit and relative priority of spending public money. The Minister approves the use of account money on finalisation of the State Budget (Figure 1).

⁷ Exemptions apply in certain circumstances such as parking for motorcyclists, commercial tenants with less than five bays, ACROD bays and service vehicles, as per section 5 and Schedule 2 of the Perth Parking Management Regulations 1999.

⁸ State of Western Australia, [Perth Parking Policy 2014](#), State Publisher, Perth, 2014 p. 4336.



Source: OAG based on Department information

* Consultation with the City can occur at any time but must be before the Minister approves spending of account money.

Figure 1: Flowchart showing levy collection, typical project approval pathway and account spending

Money from the account is paid to recipients⁹ in line with their funding arrangement, often as reimbursements for a portion, or the full amount, of a service or project's cost.

Conclusion

The Department's administration of the Perth Parking Levy is only partly effective. The absence of a plan that specifies how the account funds will be used has contributed to a significant increase in the levy account balance from \$54 million to \$192 million over the past five years. The account balance will continue to increase by about \$30 million a year without new spending commitments or a reduction in the levy. A plan that delivers recurrent services and identifies new short and long-term projects that meet the account's purpose will assist the Department to administer the levy.

The Department has not always consulted with the City on projects before seeking ministerial approval to use the account, despite being required by the Act. Inconsistent consultation could see account money used for projects that do not align with management and improvement plans for State and City assets.

Projects with unspecified priority received approval to use account funds. One of these did not align with the account's purpose, yet received conditional approval to set aside funds subject to legislative changes to allow spending on non-transport projects. Good planning and transparent processes for prioritisation in accordance with stated purposes provides confidence to stakeholders that levies are justified and that intended outcomes to support transport initiatives in the City are being achieved.

⁹ Recipients can include government entities such as the Department, Public Transport Authority, Main Roads Western Australia, City of Perth and other non government organisations.

The Department has appropriate controls to manage funding agreements and payments from the account. However, it needs to improve its documentation of project assessments to support independent review of funding decisions. Better public reporting of account and project information would increase transparency in the State's use of public money raised for (and restricted to) a specific purpose. The Department is yet to identify how it will evaluate if funded projects achieve the objectives of the levy.

Findings

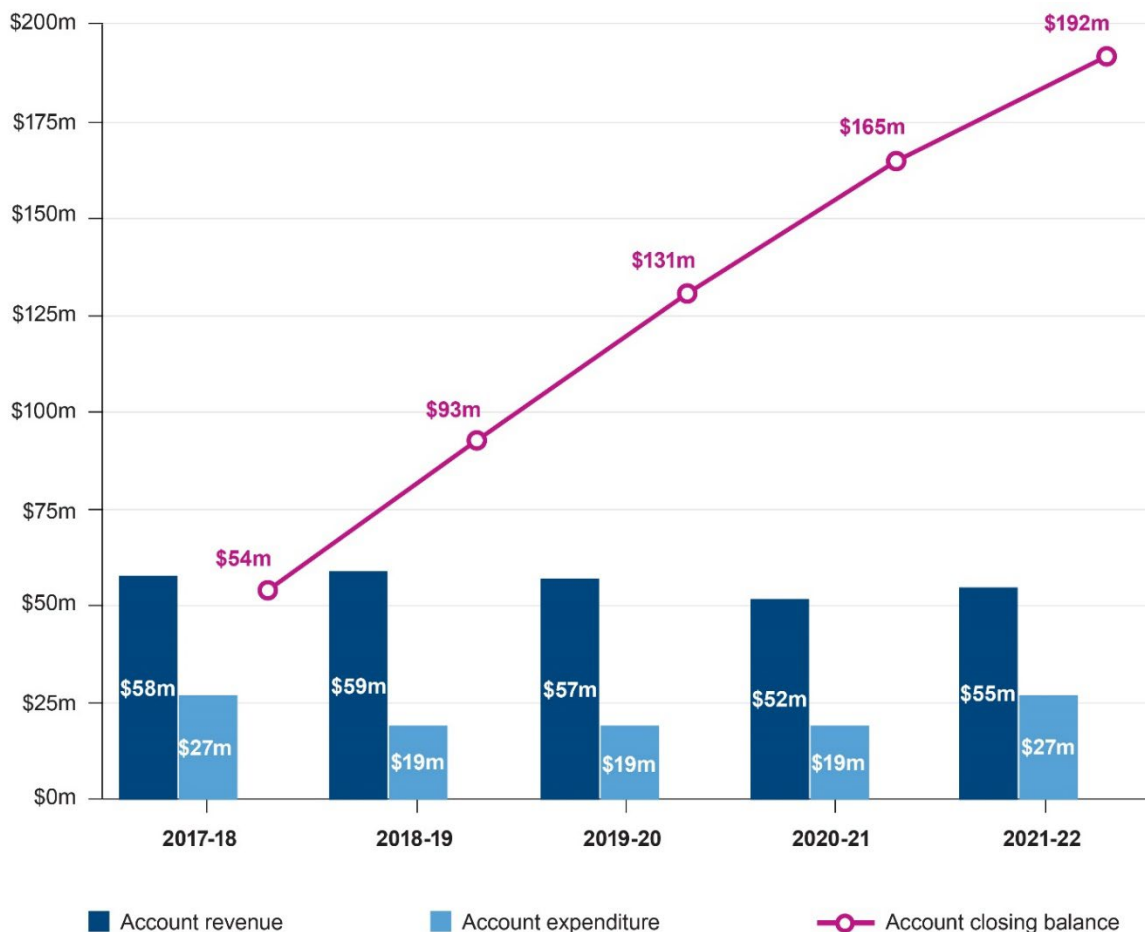
Limited spending has contributed to a \$192 million account balance

The account has continued to rise since 2017-18 and there is no plan for how money in the account will be used

The account balance has continued to increase because spending has not matched money collected from the levy. Between 2017-18 and 2021-22 the account balance increased by \$138 million, from \$54 million to \$192 million (Figure 2). During this period:

- the levy provided annual revenue to the account of approximately \$55 million¹⁰
- annual expenditure from the account was on average \$22 million, which included approximately \$20 million on recurrent projects, such as CAT buses, free transit zones and Active Traffic Management.¹¹

Without increased spending on recurrent or new projects, or a reduction in the levy collected, the account balance will continue to rise.



Source: OAG based on Department's annual reports

Figure 2: Account balance, revenue and expenditure from 2017-18 to 2021-22

¹⁰ The levy had an overall increase of 3.3% between 2017 and 2022, including no increase for two years during the COVID-19 pandemic.

¹¹ The Active Traffic Management program is provided by Main Roads WA and delivers a range of services including incident response, real time traffic management, towing and clearway zones in the city centre.

The Department has never had an agreed plan across government that guides and prioritises how money in the account will be spent. However, the Department has published central business district (CBD) transport plans.¹² The most recent was in 2020 and was closely followed by the Perth City Deal¹³, published by the Australian Government:

- *Perth Greater CBD Transport Plan* (CBD Transport Plan) published in August 2020 – identifies priority projects agreed by key stakeholders, including the City, for the five years ending 2025 that support transport around the city. Projects meet the aims of the policy and the account is listed as a potential key funding source.
- *Perth City Deal* announced in September 2020 – a partnership between the City and the State and Australian Governments to invest \$1.5 billion in CBD projects to support Perth's recovery from COVID-19. Fifteen projects from the CBD Transport Plan are included in the Perth City Deal. These projects, scheduled for completion in 2024, will receive \$12 million from the City, \$72.5 million from the Australian Government and \$72.5 million from the State Government.¹⁴ Part of the State's contribution will come from the account.

Neither of these documents provide a detailed plan or commitment to help guide spending. Without a specific plan it is not clear what recurrent and new projects may be prioritised for funding from the account.

The Department seeks to use money in the account for transport projects

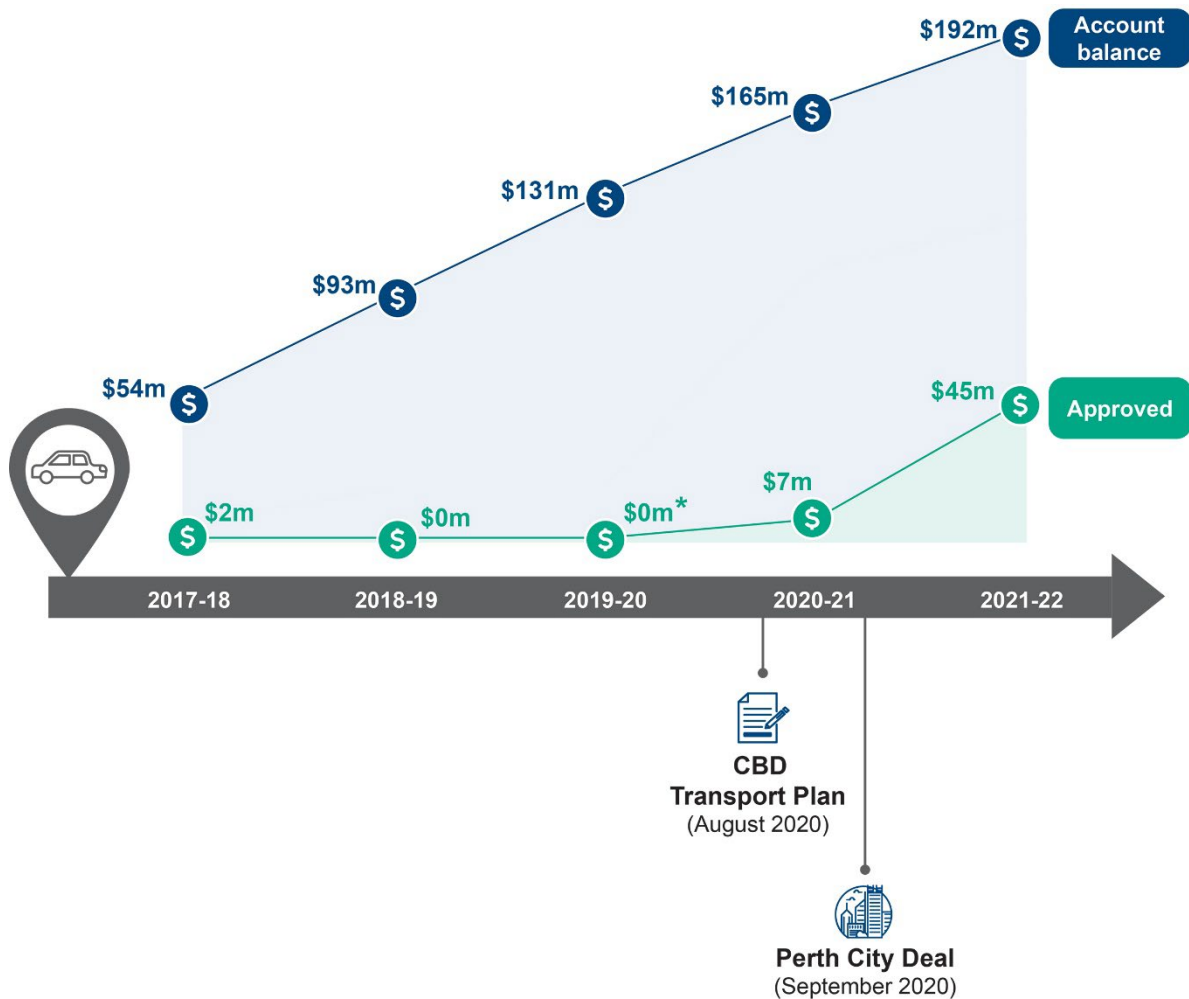
The Department seeks to use account money to improve the movement of people around the city centre. Since 2017-18, the Department received approval to use \$54 million for 13 projects (Figure 3; Appendix 2). Projects proposed by the Department, that are consistent with the intent of the account and are supported by stakeholders, are not always successful. This is because projects are not just assessed against the merits outlined in their business case but also against whole-of-government priorities, such as not increasing net debt.¹⁵

¹² The Department's first CBD transport plan was its *Perth Central Business District Transport Plan 2012-2016*. A draft plan for 2016 to 2020 was not published due to lack of stakeholder agreement.

¹³ Department of Infrastructure, Transport, Regional Development, Communications and the Arts, *Perth City Deal*, Australian Government, Canberra, September 2020.

¹⁴ State Government funding is part of the \$5.8 billion *WA Recovery Plan* launched in July 2020 to help drive and support the State's economic and social recovery from COVID-19.

¹⁵ Treasury circulars on the Budget process and Budget submission templates from 2017-18 to 2020-21.



Source: OAG based on Department information

* See Walking Trail Stage 2 project (\$20,000) in Appendix 2 for details.

Figure 3: Account balance and approved new project funding

Forty-two million dollars of the \$54 million approved since 2017-18 was for projects outlined in the Perth City Deal. The Perth City Deal has enabled the Department to get more projects funded from the account, including projects that were previously not approved.

Account money approved for use on a non-transport project and projects with unspecified priority

In 2021-22, five projects¹⁶ not included in the CBD Transport Plan, including one that does not align with the account's purpose (Case study 1), received approval to use \$10 million from the account. The CBD Transport Plan prioritised projects that were agreed between stakeholders, including the City. The five projects with unspecified priority received approval, while another high priority project identified in the CBD Transport Plan did not. Confidence in good governance and administration of public money is enhanced when account money, raised for (and restricted to) a special purpose, is approved for projects of specified priority and in accordance with requirements of the Act and policy.

¹⁶ The five projects are Purple CAT, Perth CAT extension, Barrack Square jetty, tunnel monitoring and WACA aquatic facility development; refer to Appendix 2 for further project information.

Case study 1: WACA aquatic facility – account money was conditionally approved, subject to legislative change, for a project inconsistent with the account’s purpose

In October 2021, a public swimming pool project in the Perth City Deal and part of the WACA Ground Improvement Project received conditional approval to set aside \$580,000 from the account. Expenditure of the money is subject to legislative changes being enacted to allow spending on non-transport projects, as the project is not consistent with the account’s purpose. The Department advised us that it is developing changes to the Act for consideration. On 14 February 2023, these changes were announced by Government.

At January 2023 account money had not been used on the project.

The Department’s account administration is not fully transparent

Consultation with the City is inconsistent with the Act

The Department has not always consulted with the City on projects before seeking ministerial approval to use the account, despite being required by the Act. The Department does not have a formal consultation plan or strategy and only consulted the City on eight of the 13 approved projects over the past five years. Inconsistent consultation could result in account money being used for projects that do not offer the most benefit to the city centre or insufficiently consider key stakeholder views.

The City and the Department confirmed they meet fortnightly for informal discussions about projects and planning, but discussions are not documented. Where decision-making is required, the Department, City and other stakeholders collaborate through formal working and steering groups, such as those created to implement the Perth City Deal.

The Department could improve its assessment, evaluation and public reporting processes

The Department had appropriate controls to manage funding agreements and payments from the account. We reviewed eight funding agreements and found they all included relevant approvals and information such as roles and responsibilities, timeframes and funding amounts. Purchase orders and invoices aligned with funding agreements and were approved according to the Department’s Delegation of Authority. Money is appropriately paid to funding recipients in line with sound public administration requirements.

During the audit we identified weaknesses in some other aspects of the Department’s administration of the account that require improvement. These included:

- Project assessment – the Department has not fully documented its project assessment criteria or funding reasoning and outcomes. Instead, staff rely on their knowledge, experience and professional judgement to assess projects against the requirements of the Act and policy. Documented assessments support independent review of funding decisions.
- Segregation of duties – it is not clear from Department records if appropriate end-to-end accountability controls were in place to segregate the assessment and final recommendation of two projects that received approval in 2018 and 2019. Robust probity measures, that include proper segregation of duties, increase public confidence that decisions made by the Department are free from perceived or actual bias.

- Public reporting – the Department’s annual report refers to account money using multiple descriptions (such as Perth Parking Fund, Perth Parking Levy, PPLA) and does not describe all projects funded using account money. We note the Department’s website does outline recurrent projects as part of the description about its role in administering the account. By comparison, Transport for New South Wales’ website publishes the project name, contribution amount and project completion dates. Providing information to the community builds awareness about how money in the account is used to deliver transport benefits in the city centre, in line with the levy’s stated purpose.
- Monitoring and evaluation – the Department does not evaluate how well projects achieve the aims of the Act and policy, and therefore the effectiveness of spending from the account. It does monitor projects for time and cost delivery, and requires completion certificates for projects. The Department told us it is developing a framework to monitor and evaluate if the account helps to reduce congestion from vehicles and benefits those who pay the levy, such as the City, businesses and people who live and work in the city centre.

Recommendations

The Department of Transport should:

1. develop a plan for the short and long-term, endorsed by the Minister, that specifies how the account funds will be used. This will support decision-making around the use of account funds and setting of the annual licence fee for non-residential parking bays in the city centre.

Implementation timeframe: January 2024

Entity response: The Department of Transport (DoT) will finalise phase 2 of the CBD Transport Plan that will develop a plan for the short and long-term, for consideration by the Minister. The plan will propose priorities to be funded by Perth Parking Levy Account funds. Decisions about the use of the funds are not within the control of DoT, therefore DoT will continue to put budget submissions forward for consideration, that will be subject to budget approvals. Similarly, DoT will continue to make recommendations regarding the setting of annual licence fees that will be considered as part of budget approvals. DoT commits to the January 2024 timeframe.

2. implement an agreed process with all key stakeholders to consult with the City of Perth prior to seeking approval to spend account money.

Implementation timeframe: December 2023

Entity response: DoT will develop and implement an appropriate process to ensure adequate consultation with key stakeholders, including the City of Perth, prior to seeking approval to spend account money. This will necessitate consultation with several stakeholders, in addition to the City of Perth. DoT commits to addressing this recommendation by December 2023, subject to agreement with stakeholders.

3. design and implement project assessment controls that include criteria aligned with requirements of the Act and policy, record decision reasoning and outcomes, and segregate key functions to improve the transparency of the Department's account administration.

Implementation timeframe: July 2023

Entity response: DoT will design the recommended project assessment controls by July 2023. DoT will implement the controls, subject to endorsement by government. Timing of this element of the recommendation is beyond the control of DoT.

4. develop an evaluation framework to assess how effectively funded projects achieve the aims of the Act and policy, and evaluate recent projects to inform future project funding recommendations.

Implementation timeframe: July 2024

Entity response: DoT will:

- develop a framework to evaluate how well funded projects achieve the aims of the Act and policy, to inform future project funding recommendations (by July 2023)
- develop a schedule to undertake evaluations of select projects/activities completed since 2018 (by July 2023)
- complete the selected evaluations according to the proposed framework and schedule and implement an ongoing evaluation program (by July 2024).

5. at least annually, publish information about the account balance and projects that have received approval to use account funds to improve transparency about use of the account.

Implementation timeframe: December 2023

Entity response: DoT will report in the annual report the recurrent and capital activities/projects funded, a statement confirming that consultation has occurred with appropriate parties, and the opening and closing balances of the account. This will be implemented by December 2023.

Response from the Department of Transport

The Department of Transport (DoT) welcomes the Office of Auditor General (OAG) performance audit on the Administration of the Perth Parking Levy and thanks the audit team for their thorough and collaborative engagement. DoT acknowledges the findings and recommendations to improve the effectiveness of administering the spending of the Levy.

DoT takes pride in meeting its responsibilities as outlined in the *Perth Parking Management Act 1999* (the Act), which contribute to achieving a balanced transport system. Balanced transport within the city centre facilitates a great environment for people to live, work and recreate, in turn generating positive economic benefits for the community. Since its implementation, the Act has been effective in successfully managing parking within the Perth Parking Management Area (PPMA) and creating opportunities for the continued growth and development of our city.

DoT notes the focus and scope of the audit was the planning, monitoring and evaluation of projects funded by revenue collected under the Levy. DoT recognises this comprises only a small proportion of the administration of the Act and that its responsibilities and functions are broader than expending funds collected through the Levy.

The Levy is one of a number of tools that are used to give effect to the Act. It is critical that the land use planning and development that occurs within the PPMA is also planned, monitored and evaluated to ensure balanced transport outcomes. The Perth Parking Policy guides planning authorities, such as the City of Perth and Development WA, in the volume of permitted parking on a site based on the categorisation of the adjacent roads and the function they perform within the transport network. Managing the volume of parking bays that are approved in subsequent developments also ensures a balanced transport system within the PPMA. DoT works with the City of Perth and Development WA and only licenses bays that have received planning approval. The bays are then monitored through a compliance auditing process, managed by DoT. Once licensed, property owners are required to pay the levy on an annual basis, with revenue collected through Revenue WA. It is critical that all of these elements exist as they help to manage the volume of traffic and congestion within the PPMA on a daily basis, as well as on key corridors such as the freeways.

DoT commits to implementing the recommendations, to the extent of matters within its control.

Audit focus and scope

The objective of this audit was to assess if the Department of Transport (Department) effectively administers the Perth Parking Levy (levy) for its stated purpose. The criteria were:

- Does the Department effectively plan how to spend levy funds?
- Does the Department effectively monitor and evaluate funded projects?

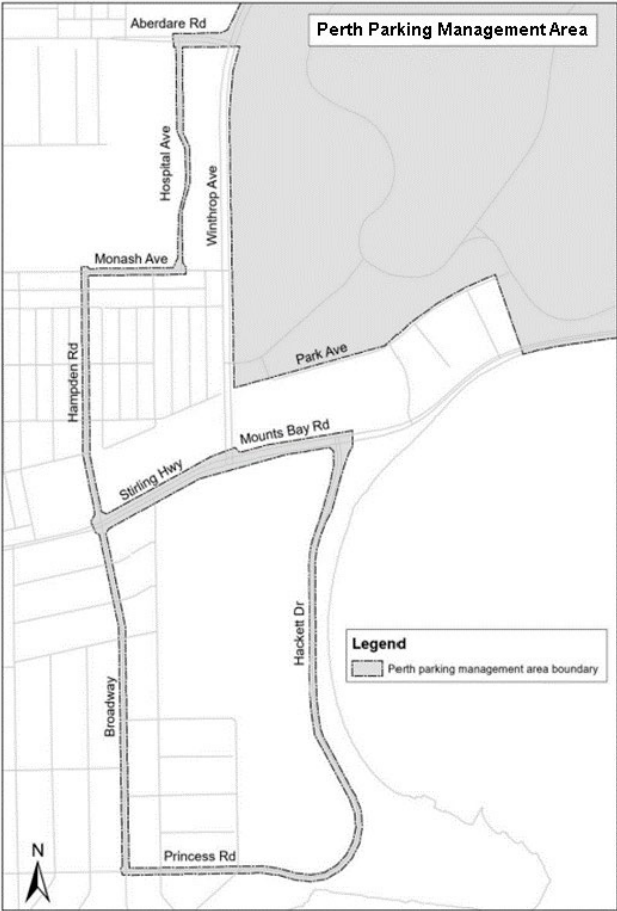
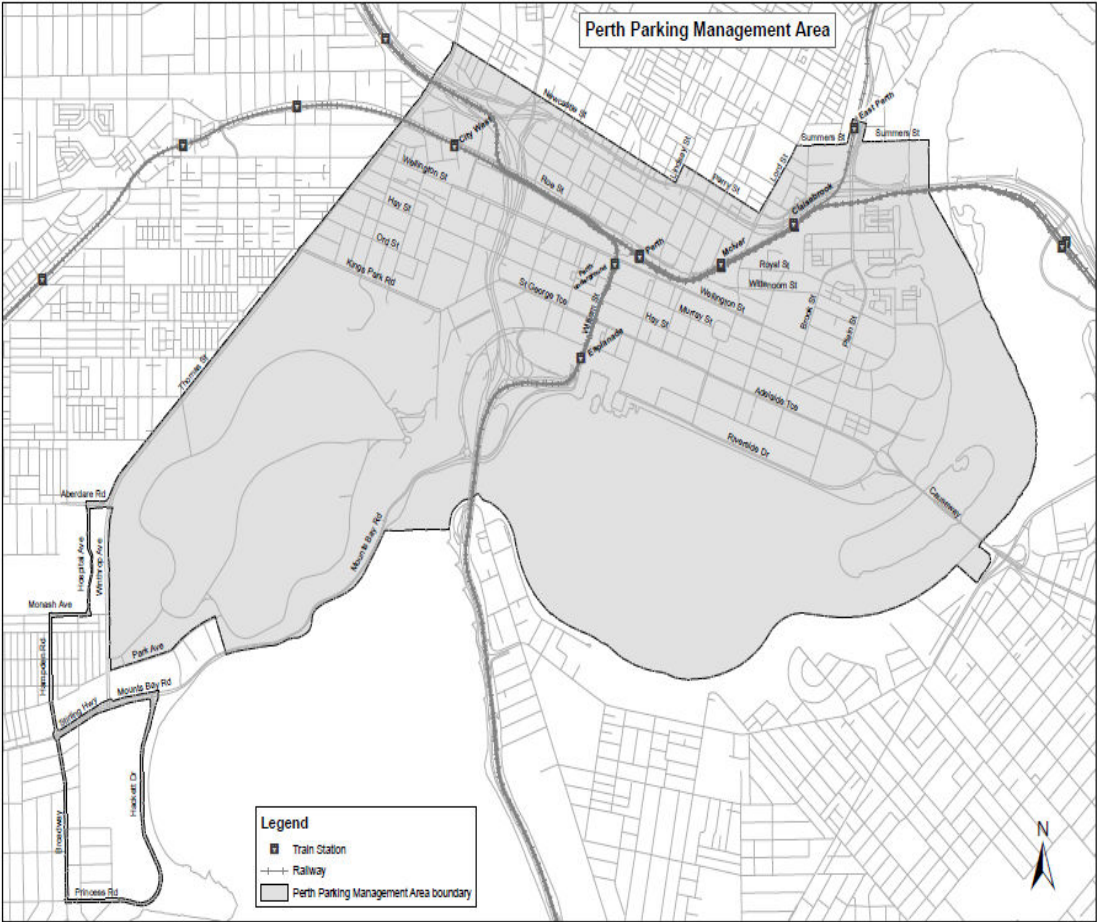
During the audit we:

- examined documents including plans, project funding submissions, registers, invoices, funding agreements and meeting minutes
- reviewed account revenue and expenditure during the period 1 July 2017 to 30 June 2022
- interviewed Department staff and met with stakeholders including the City of Perth and Department of Treasury.

We did not assess the Department's administration of parking bay licensing, inspection and compliance, or setting of the annual licence fee.

This was an independent performance audit, conducted under section 18 of the *Auditor General Act 2006*, in accordance with Australian Standard on Assurance Engagements ASAE 3500 *Performance Engagements*. We complied with the independence and other ethical requirements related to assurance engagements. Performance audits focus primarily on the effective management and operations of entity programs and activities. The approximate cost of undertaking the audit and reporting was \$350,000.

Appendix 1: Perth Parking Management Area¹⁷



Source: Western Australian Government Gazette No.58

¹⁷ Perth Parking Management Area applies to parts of the City of Perth, City of Vincent, including areas of West Perth, Perth CBD, East Perth, Kings Park and the Swan River.

Appendix 2: New funded projects 2017-2022

No.	Project	Description	Funding recipient	Approved funds ¹⁸	Budget year	In CBD Transport Plan	Met policy purpose
1	East Perth Multi-Modal Transport	Footpath extension with bollard, CCTV, lighting and signage installation	City of Perth	\$1.23m	2017-18	x	✓
2	Windan Bridge	Project to improve the safety of pedestrians and cyclists by upgrading the path and installing CCTV and lighting	Transport entity	\$900,000	2017-18	x	✓
3	Walking Trail: Stage 1	First stage of a walking trail from Perth CBD to Matagarup Bridge in East Perth with augmented reality features	Non government organisation	\$50,000	2017-18	x	✓
4	Walking Trail: Stage 2	Second stage of a walking trail from Perth CBD to Matagarup Bridge in East Perth with augmented reality features	Non government organisation	\$20,000	2019-20	x	✓

¹⁸ The amounts were sourced from approvals documented in briefing notes from the Department to the Minister.

No.	Project	Description	Funding recipient	Approved funds ¹⁸	Budget year	In CBD Transport Plan	Met policy purpose
5	Bus Stop Accessibility	Installation of 40 bus shelters designed to comply with the <i>Disability Standards for Accessible Public Transport 2002</i> ¹⁹	City of Perth	\$17.14m	2020-21	✓	✓
6	Roe Street Enhancement	\$20 million Perth City Deal project to reduce trafficable road lanes to prioritise walking and cycling					
7	Bike Lanes and Shared Paths	Design and construction of shared paths and bike routes in the Perth CBD					
8	Barrack Square Jetty	Funding initially sought to replace Barrack Square Jetty 1; approved for planning works to support a future business case for jetty replacement	Department of Transport	\$250,000	2021-22	✗	✓
9	Purple CAT	Creation of a CAT service to the University of Western Australia	Transport entity	\$1.92m	2021-22	✗	✓

¹⁹ Office of Legislative Drafting and Publishing, Attorney-General's Department, Canberra, *Disability Standards for Accessible Public Transport 2002*.

No.	Project	Description	Funding recipient	Approved funds ¹⁸	Budget year	In CBD Transport Plan	Met policy purpose
10	Perth CAT Extension	Extension of CAT services to Matagarup Bridge and Kings Park	Transport entity	\$3.14m	2021-22	x	✓
11	Tunnel Monitoring	Investment in a tunnel monitoring system to protect underground assets from the construction of the proposed Edith Cowan University CBD campus	Transport entity	\$4.20m	2021-22	x	✓
12	WACA Aquatic Facility	Perth City Deal project for an aquatic centre as part of the WACA Ground Improvement Project	Unknown	\$580,000	2021-22	x	x
13	Swan River (Causeway) Bridge	New bridge following the Causeway alignment to improve connections between East Perth and Heirisson Island	Transport entity	\$24.73m	2021-22	✓	✓
Total approved funds for projects				\$54.16 million			

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Auditor General's 2022-23 reports

Number	Title	Date tabled
13	Funding of Volunteer Emergency and Fire Services	22 December 2022
12	Financial Audit Results – State Government 2021-22	22 December 2022
11	Compliance with Mining Environmental Conditions	20 December 2022
10	Regulation for Commercial Fishing	7 December 2022
9	Management of Long Stay Patients in Public Hospitals	16 November 2022
8	Forensic Audit Results 2022	16 November 2022
7	Opinion on Ministerial Notification – Tom Price Hospital Redevelopment and Meekatharra Health Centre Business Cases	2 November 2022
6	Compliance Frameworks for Anti-Money Laundering and Counter-Terrorism Financing Obligations	19 October 2022
5	Financial Audit Results – Local Government 2020-21	17 August 2022
4	Payments to Subcontractors Working on State Government Construction Projects	11 August 2022
3	Public Trustee's Administration of Trusts and Deceased Estates	10 August 2022
2	Financial Audit Results – Universities and TAFEs 2021	21 July 2022
1	Opinion on Ministerial Notification – Wooroloo Bushfire Inquiry	18 July 2022

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