

CORRIGENDUM

**Chief Minister's Department
Annual Report 2005-06**

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Chief Minister's Department Annual Report 2005-06

Staffing Profile (pages 71 to 73 of Volume 1)

The Annual Report provides information on the department's staffing profile, including tables showing employment category by gender; employment category by classification; average length of service; and age profile.

There were data entry errors from the drafting process in the four tables in the published version of the Annual Report.

The corrected Tables are attached.

Workers' Compensation Supplementation Fund – Independent Audit Report of the Financial Report (pages 166 to 167 of Volume 2)

Workers' Compensation Supplementation Fund – Report of Factual Findings on the Statement of Performance (pages 194 to 195 Volume 2)

The Annual Report of the Workers' Compensation Supplementation Fund is an annexed report to the Chief Minister's Department Annual Report. Volume 2 of the Chief Minister's Department Annual Report contains the Fund's financial reports including the Management Discussion and Analysis, the Fund's Financial Report, the Auditor-General's Independent Audit Report of the Financial Report, the Fund's Statement of Performance and the Auditor-General's Report of Factual Findings of the Statement of Performance.

Since the publication of the Chief Minister's Department Annual Report the Auditor-General's Office has issued a revised Independent Audit Report and a revised Report of Factual Findings with incorrect references to the *Financial Management Act 1996* removed.

The revised Auditor-General's Independent Audit Report on the Fund's Financial Report and Report of Factual Findings on the Fund's Statement of Performance are attached.

Staffing Profile

The figures presented are for paid headcount as at 30 June 2006. The statistics exclude board members and specifically identified staff not paid by the ACT Government, as well as people on leave without pay. Staff members who had separated from the ACT Public Service, but who were paid in the last pay (29 June 2006) are included.

Employment Category by Gender (Full-time/Part-time)

Employment Status	Full-time		Total
	Female	Male	
Casual	2	0	2
Permanent Full-time	160	178	338
Permanent Part-time	20	3	23
Temporary Full-time	30	39	69
Temporary Part-time	4	0	4
PSMA Total	216	220	436

Average Length of Service

Length of Service (in years)	Female	Male	Total
<1	32	23	55
1-3	42	26	68
3-6	60	55	115
6-9	27	21	48
9-12	4	10	14
12	51	85	136
PSMA Total	216	220	436

Employment Category by Classification

Classification	Female	Male	Total
Executive	9	12	21
SOG A	10	9	19
SOG B	20	22	42
SOG C	36	29	65
SPOA	1	3	4
SPOB	1	1	2
SPOC	4	15	19
GSO10	0	2	2
GSO8	0	5	5
GSO7	0	1	1
GSO6	0	25	25
GSO5	1	0	1
GSO4	2	7	9
PO2	5	6	11
PO1	3	6	9
RNGR3	2	6	8
RNGR2	5	12	17
RNGR1	2	4	6
TO1	1	1	2
TO2	0	3	3
TO3	2	8	10
TO4	2	8	10
VET3	1	1	2
ASO6	44	15	59
ASO5	28	11	39
ASO4	19	2	21
ASO3	13	3	16
ASO2	3	1	4
GAA	2	2	4
PSMA Total	216	220	436

Age Profile

Age	Female	Male	Total
<20	0	0	0
20-24	21	9	30
25-29	36	13	49
30-34	33	26	59
35-39	31	29	60
40-44	24	31	55
45-49	29	36	65
50-54	26	41	67
55-59	14	24	38
60-64	1	10	11
65+	1	1	2
PSMA Total	216	220	436



ACT AUDITOR-GENERAL'S OFFICE



INDEPENDENT AUDIT REPORT

Workers' Compensation Supplementation Fund

To the Members of the ACT Legislative Assembly

Matters Relating to the Electronic Presentation of the Audited Financial Report

This audit report is for the financial report of the Workers' Compensation Supplementation Fund for the year ended 30 June 2006 to be included on this website and other electronic media including CD ROM.

The Fund Manager is responsible for the integrity of the information placed on this website. I have not examined the integrity of this website. The audit report refers only to the financial report identified below. It does not provide an opinion on any other information, which may have been hyperlinked to or from this report. If users of the report are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the printed copy of the audited financial report, available from the Default Insurance Fund, to confirm the information included in the audited financial report presented on this website.

Audit Opinion

In my opinion, the financial report of the Workers' Compensation Supplementation Fund for the year ended 30 June 2006:

- (i) is presented in accordance with the *Workers' Compensation Supplementation Fund Act 1980*, Accounting Standards and other mandatory financial reporting requirements in Australia; and
- (ii) presents fairly the financial position of the Workers' Compensation Supplementation Fund as at 30 June 2006 and the results of its operations and its cash flows for the year then ended.

This audit opinion should be read in conjunction with the following information.

Responsibility for the Financial Report

The Fund Manager is responsible for the Workers' Compensation Supplementation Fund's financial report. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and estimates used in the preparation of the financial report.

Contents of the Financial Report

The financial report is comprised of the Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and the accompanying notes.

The Auditor's Responsibility

My responsibility is to express an opinion on the financial report as required by the *Workers' Compensation Supplementation Fund Act 1980*.

The Audit Scope

My audit was conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement.

I formed the audit opinion by performing procedures to assess whether, in all material respects, the financial report presents fairly, in accordance with the *Workers' Compensation Supplementation Fund Act 1980*, Accounting Standards and other mandatory financial reporting requirements in Australia, a view that is consistent with my understanding of the financial position and performance of the Workers' Compensation Supplementation Fund.

The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control and, in many cases, the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

My procedures included:

- (i) examining, on a test basis, evidence supporting the amounts and other disclosures in the financial report; and
- (ii) evaluating accounting policies and significant accounting estimates used in the preparation of the financial report.

I considered the effectiveness of internal controls when determining the nature and extent of my procedures, however, the audit was not designed to provide assurance on internal controls.

My audit also did not include an evaluation of the prudence of decisions made by the Workers' Compensation Supplementation Fund.

Independence

In conducting my audit, I followed applicable independence requirements of Australian professional ethical pronouncements.



Rod Nicholas
Acting Auditor-General

3 November 2006



ACT AUDITOR-GENERAL'S OFFICE



REPORT OF FACTUAL FINDINGS

ACT WORKERS' COMPENSATION SUPPLEMENTATION FUND

To the Members of the ACT Legislative Assembly

Matters Relating to the Electronic Presentation of the Statement of Performance

This Report of Factual Findings is for the Statement of Performance of the ACT Workers' Compensation Supplementation Fund (the Fund) for the year ended 30 June 2006 to be included on this website and other electronic media including CD ROM.

The Fund Manager is responsible for the integrity of the information placed on this website. I have not examined the integrity of this website. The Report of Factual Findings refers only to the Statement of Performance identified below. It does not provide a report on any other information, which may have been hyperlinked to or from this Statement of Performance. If users of the Statement of Performance are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the printed copy of the reviewed Statement of Performance, available from the Fund, to confirm the information included in the reviewed Statement of Performance presented on this website.

Finding

Based on my procedures, other than the negative finding referred to below, no matters have come to my attention which indicate that the Statement of Performance of the Fund for the year ended 30 June 2006 does not fairly present the performance of the Fund.

Negative Finding

The Fund's Statement of Performance is based on the performance measures included in the Fund's Statement of Intent.

The Fund's Statement of Performance did not report targets for the following performance measures contained in the Fund's Statement of Intent because no targets were developed for these measures in the Statement of Intent:

Non Financial Performance Objectives

- a. Number of current claims.
- b. Proportion of current claims to total claims received.

Consequently, the results for the above performance measures could not be compared with a target for these measures.

This finding should be read in conjunction with the following information.

Responsibility for the Statement of Performance

The Fund Manager is responsible for the Fund's Statement of Performance. This includes responsibility for the maintenance of adequate supporting records and internal controls that are designed to prevent and detect fraud and error, and for the measurement, policies and estimates used in the preparation of the Statement of Performance.

Contents of the Statement of Performance

The Statement of Performance consists of the performance measures included in the Fund's Statement of Intent and accompanying notes.

The Auditor's Responsibility

My responsibility is to provide a Report of Factual Findings on the Statement of Performance.

Scope

I have reviewed the Statement of Performance of the Fund for the year ended 30 June 2006, in order to report on whether any matters have come to my attention that would indicate that the Statement of Performance is not fairly presented.

My review was conducted in accordance with Australian Auditing Standards applicable to review engagements. A review is primarily limited to inquiries of the Fund's representatives, analytical procedures and the examination of other available evidence.

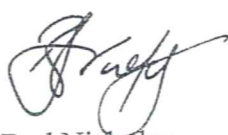
These procedures do not provide all the evidence that would be required in an audit, thus the level of assurance provided is less than given in an audit. I have not performed an audit and, accordingly, I do not express an audit opinion on the Statement of Performance.

My procedures also did not include an assessment of the relevance or appropriateness of the measures contained within the Statement of Performance.

I have not expressed an opinion on the accuracy of explanations provided for variations between actual and budgeted performance due to the essential subjectivity of these explanations.

Independence

In conducting this review, I followed applicable independence requirements of Australian professional ethical pronouncements.



Rod Nicholas
Acting Auditor-General

3 November 2006