



# QUADRIPLEGIC CENTRE

2 Orton Road, Shenton Park WA 6008 Tel: (08) 9329 8600 Fax: (08) 9329 8620

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# QUADRIPLEGIC CENTRE

## Annual Report

2020 - 2021

*Excellence in Spinal Injury Management, Care and Rehabilitation*



# **QUADRIPLEGIC CENTRE**

## **QUADRIPLEGIC CENTRE**

2 Orton Road  
SHENTON PARK, WA 6008

**POSTAL ADDRESS:** QUADRIPLEGIC CENTRE

*2 Orton Road  
Shenton Park, WA 6008*

**TELEPHONE:** (08) 9329 8600

**Quadriplegic Centre  
Annual Report 2020/2021**

**STATEMENT OF COMPLIANCE**

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**TO: HON ROGER COOK MLA  
MINISTER FOR HEALTH**

In accordance with the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the Annual Report of the Quadriplegic Centre for the financial year ending 30 June 2021.

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

Financial Management Act 2006  
Disability Services Act 1993  
Public Sector Management Act 1994  
Equal Opportunity Act 1984  
Freedom of Information Act 1982  
Government and Ministerial Annual Reporting Policies  
Electoral Act 1907  
State Records Act 2000  
Health Services Act 2016  
Public Health Act 2016  
Work Health & Safety Act 2020  
State Supply Commission Act 1991  
Workers Compensation and Injury Management Act 1981

  
Ms Lynda Emerson  
A/Chief Executive

Date: *10 August* 2021

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# 1. OVERVIEW OF AGENCY

## 1.1 Executive Summary

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

The Spinal Cord Injury Service Reconfiguration (SCISR) Project was established to implement the WASCIS recommendations and adopt the SCI model of care in Western Australia. The project delivered by the North Metropolitan Health Service (NMHS) oversaw 5 work streams, 3 of which directly relate to the QC:

- Work stream 3: Alternate housing for long-term QC residents
- Work stream 4: Transition of QC residents
- Work stream 5: Devolution of the QC

In June 2019, following extensive consultation with residents and their families, options for accommodation in Shenton Park were considered with the majority of residents and families choosing a facility-based option with 24 hour on-site care support proposed by MSWA (formerly Multiple Sclerosis Western Australia). Cabinet approved an arrangement for land allocation on the Montario Quarter in Shenton Park for a 20 unit high care supported accommodation facility to be built and managed by MSWA, with a \$9 million contribution from the Government to provide continued accommodation for the long term residents of the QC. The agreement between the Government and MSWA was finalised in April 2021. The planning and construction of the facility is likely to take 2-3 years. The closure of the QC has been extended beyond the previous 2020 forecast and is now expected in 2024.

As the remaining residents await transition to the new facility in 2024, the QC continues its commitment to the essential long-term care provision for this highly dependent group of individuals. It is the high level of care required by this cohort of residents that has prevented them from living independently and, in the context of this service, emphasises the need for appropriate accommodation, clinical nursing care and essential support services.

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

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

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

## 1.2 Operational Structure

**Legal Name:** Quadriplegic Centre

**Postal Address:**

2 Orton Road  
Shenton Park, WA 6008

**Street Address:** 2 Orton Road,  
SHENTON PARK WA 6008

**Telephone Number:** (08) 9329 8600

**Facsimile Number:** (08) 9329 8620

### 1.2.1 Enabling Legislation

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

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

### 1.2.2 Responsible Minister

Hon Roger Cook MLA, Minister for Health.

## 1.2.3 Quality Policy Statement



### QUADRIPLLEGIC CENTRE

*Excellence in Spinal Injury Care, Management and Rehabilitation*

## Quality Policy Statement

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

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

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

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

This Policy Statement is authorised by:

Roslyn Elmes  
A/Chief Executive

12<sup>th</sup> January 2021

2 Orton Road, Shenton Park WA 6008 Ph.: 9329 8600 Fax: 9329 8620



## **1.2.4 Directions Statement**

### **VISION**

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

### **MISSION**

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

### **LEADERSHIP IN SERVICE**

The QC demonstrates leadership by:

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

### **PRINCIPLES**

#### **Quality Care**

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

#### **Continuity of Care**

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

#### **Accountability**

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

#### **Equity and Access**

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

### 1.3 Management Structure

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

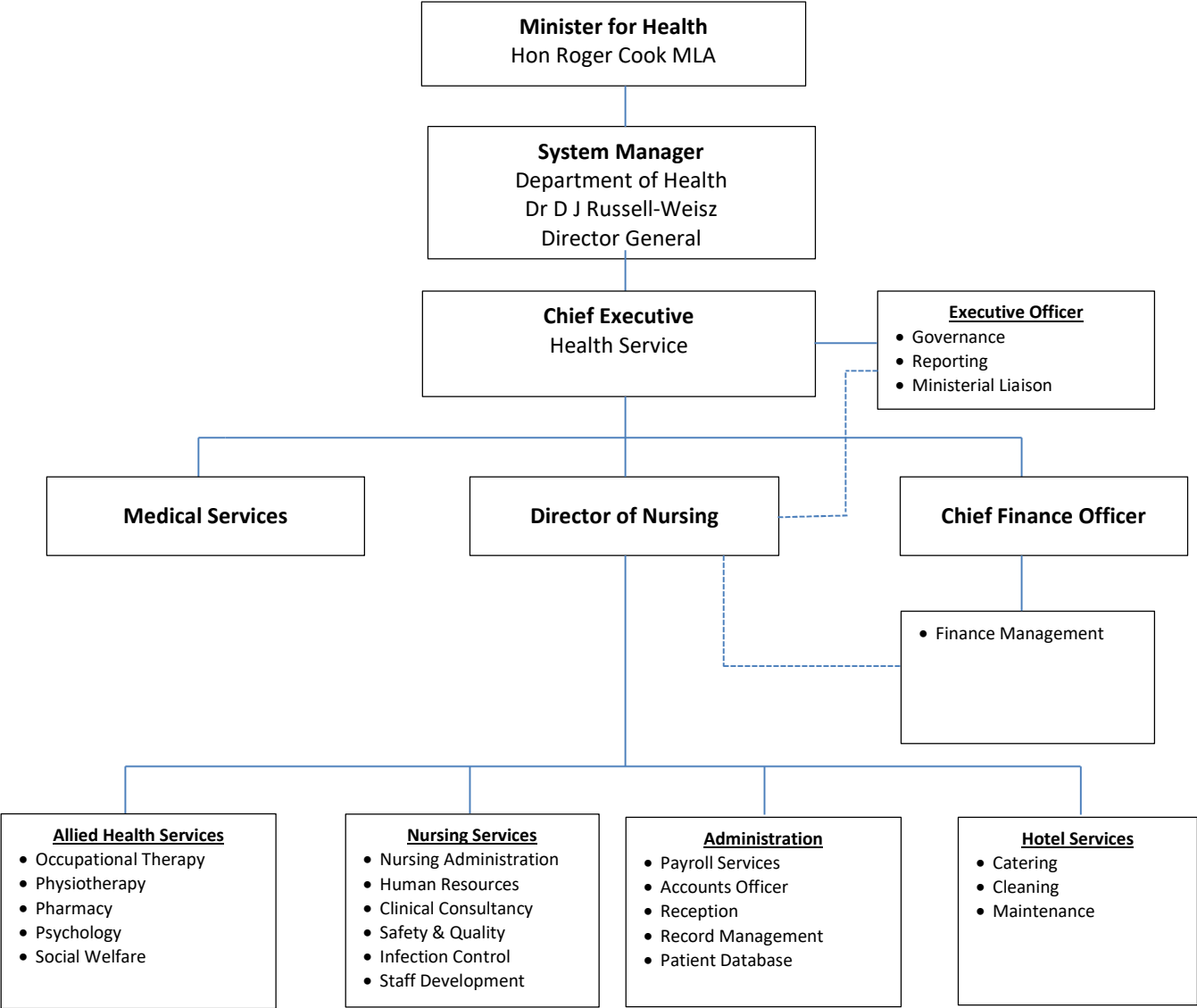
**Table One: Senior Officers**

Area of Responsibility	Title	Name	Basis of Appointment
Corporate Management	Chief Executive	Ms R Elmes Ms L Emerson	Temporary (Appointed 29/07/18) Temporary (Appointed 16/03/21)
Nursing Services	Director of Nursing	Ms L Emerson	Permanent
Financial Services	Chief Finance Officer	Mr M Hutchings	Permanent

#### External Committee Membership

Committee	Name	Eligible to attend	Attended	Total remuneration \$
Audit & Risk Chair	Mr R McDonald	2	2	\$4,590.00

Table Two: Organisational Structure



## 1.4 Services Provided

### 1.4.1 Functions and Services

#### **Direct Patient Services**

Medical Services  
Nursing Services  
Patient Advocacy Service

#### **Allied Health Services**

Physiotherapy  
Occupational Therapy  
Psychology Service  
Social Work  
Social Support

#### **Other Support Services**

Corporate Services  
Maintenance  
Hotel Services  
Financial Services  
Medical Records  
Supply

#### **Community Support Services**

*Community Nursing and  
Outreach Support  
(closed 31/1/19 and transitioned  
to Spinal Outreach Service,  
Fiona Stanley Hospital)*

## 1.5 Performance Management Framework

The QC is funded through the Department of Health, Western Australia.

### 1.5.1 Outcome-based Management Framework

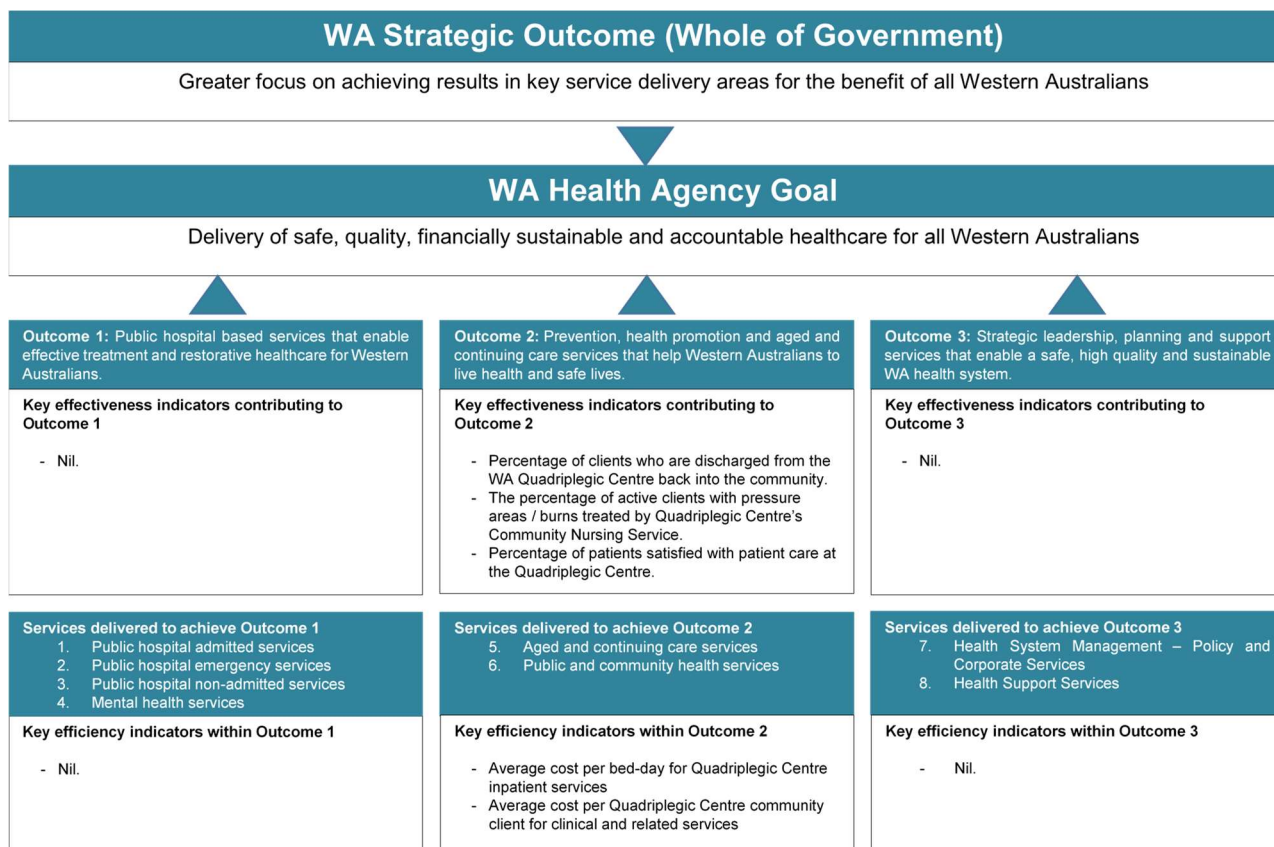
The QC operates under the Outcome-Based Management Performance Management Framework which complies with its legislative obligation as a WA government agency.

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

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

The QC's outcomes and key performance indicators for 2020/2021 are aligned to the State Government's goal of 'greater focus on achieving results in key service delivery areas for the benefit of all Western Australians'.





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

### 1.5.2 Changes to Performance-based Management Framework

The Outcome Based Management Framework did not change in 2020/2021.

### 1.5.3 Shared Responsibilities with Other Agencies

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

## 1.6 Overview of the Centre

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

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

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

community-centric approach. This will result in the closure of the QC anticipated to occur in 2024.

In June 2019, following extensive consultation with residents and their families, options for accommodation in Shenton Park were considered, with the majority of residents and families choosing a facility-based option with 24 hour on-site care support proposed by MSAW (formerly Multiple Sclerosis Western Australia). Cabinet approved an arrangement for land allocation on the Montario Quarter in Shenton Park for a 20 unit high care supported accommodation facility to be built and managed by MSAW, with a \$9 million contribution from the Government to provide continued accommodation for the long term residents of the QC. The agreement between the Government and MSAW was finalised in April 2021. The planning and construction of the facility is likely to take 2-3 years. The closure of the QC has therefore been extended beyond the 2020 forecast and is now expected in 2024.

Progressive decommissioning and downsizing will continue to occur over the next 4 years in a staged approach.

## 2. AGENCY PERFORMANCE

### 2.1

**Table Three: Patient Movements**

	2020-2021	2019/2020	2018/2019
Number of Admission Applications	0	0	10
Number of Admissions	0	0	13
Number of Applicants not meeting the Admission Criteria	0	0	0
Number of Discharges to the Community	0	2	18
Number of Deceased Residents	1	2	2

**Table Four: Bed Occupancy**

Year	Bed Occupancy (total occupied bed days)
2020/2021	6,378
2019/2020	7,298
2018/2019	9,139

Total occupied bed days provided by the QC were 6,378 for 2020/2021.

## **2.2 Role and Function**

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

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

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

## **2.3 Transitional Care Service**

This service closed on 17 December 2018 when the last transitional care patient was discharged to the community.

## **2.4 Extended Rehabilitation**

For many years the QC has provided long term residential care and extended rehabilitation for people with spinal cord injury, to fill a gap in services in the community. The primary reasons for admission to the QC were often a lack of available funding for personal care options and/or a lack of social housing, at the time a person was ready for discharge from hospital.

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

## **2.5 Respite Service**

The QC provided a community respite service until 31 December 2018 when this service ceased as part of the Spinal Cord Injury Service Reconfiguration (SCISR) Project.

## **2.6 Ventilator Dependent Quadriplegic Community Care Program**

In liaison with the Ventilator Dependent Quadriplegic Community Care Program (VDQCCP) based at Fiona Stanley Hospital the QC provided 24 hour one-on-one nursing care to residents with high spinal cord injury requiring mechanical ventilation to maintain breathing. This service ceased in 2019 following the passing of the remaining ventilated resident.

## **2.7 Quadriplegic Centre Community Nursing Service**

The service transitioned to the Spinal Outreach Service, Fiona Stanley Hospital on 31 January 2019 following a phased transfer of the 668 client database.

## **2.8 Psychology Service**

Long stay residents often struggle with low mood and coping issues particularly when they have to deal with additional medical and health problems. Residents habitually endure co-morbidities and a consequence is often a complex treatment and management plan which is obviously challenging. Psychological support is particularly relevant as long stay residents prepare and plan for transition to an alternate accommodation and care model with the pending closure of the QC. The psychologist helps them with motivational strategies to achieve their goals, manage anxiety and low mood and provides ongoing psychological support through this time of change.

Psychological support, education and counselling is available to residents, their families and staff.

Professional psychological support is provided by an independent psychology consulting service.

## **2.9 Physiotherapy Service**

Physiotherapy services play an essential role in minimising risk, while maintaining and improving the residents' physical capacity and psychological wellbeing in all activities of daily living.

Spinal injuries at each of the cervical levels all display reduced respiration function, pain management issues, pressure management and positioning all of which require the input from the physiotherapy services.

Residents require physiotherapy for both acute and ongoing maintenance treatment. The service provides ongoing support for residents, while residents on prolonged bed rest have the opportunity to access physiotherapy services at the bedside.

Risk assessment and risk management practices related to each resident are subject to individual assessment and regular review.

Physiotherapy services are provided by an outsourced neurological specific physio service which continues to provide service and support to meet the clinical needs of all residents and staff.

## **2.10 Occupational Therapy Service**

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

## 2.11 Social Support Service

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

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

## 2.12 Social Work Service

With the introduction of NDIS for residents aged under 65 years and Disability Support for Older Australians (DSOA) (formally known as Continuity of Support) funding made available for those aged over 65 years, eligible residents now have the opportunity to access individualised support services as part of their personalised care plan. As a consequence, since January 2021, Social Work services are no longer required as an in-house service at the QC but are sourced from independent service providers on an individual needs basis.

## 2.13 Infection Control

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

- To mitigate outbreaks of pandemic by the appropriate use of disease control measures.
- To minimise morbidity and mortality during a pandemic
- To address the increased demands on the hospital services through early identification and use of additional resources.
- To ensure essential services are maintained
- Provide employees and contractors with timely, factual and readily available information

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

In a national or state level of pandemic, outbreak control will be determined by the Australian Health Management Plan for Pandemic Influenza (**AHMPPI**). The Plan applies to all staff, residents and visitors of the QC.

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

prevented, the infection prevention and control program ensure systems are in place to minimise their occurrence and reduce the risk.

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

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

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

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

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

## **2.14 Staff Development**

The Centre provides education and training to all staff, based on best practice principals, legislative requirements and outcomes of the performance appraisal system identified through training needs analysis.

Education and training currently available to staff includes:

- Certificate III Health service Assistant (Acute Care)
- NMHS Learning and Development – Resume Writing and Interview Skills
- Manual Handling and Patient positioning Training
- OSH Representative refresher training
- Dealing with Challenging Behaviors
- Annual mandatory education; skills competency
- Food safe e-learning
- Hand hygiene
- Palliative care
- Chemical Safety
- Electrical Testing and Tagging
- COVID 19 – Infection Control

Registered and Enrolled Nurses continue to have access to professional development and ongoing education through the 2020/21 professional development program at Royal Perth and Sir Charles Gairdner hospitals.

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

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

Throughout 2020/2021 the QC was supported by NMHS Human Resources and Workforce Transition, providing advice and guidance to the QC on human resource management and industrial relations matters to support staff during the decommissioning process relating to redeployment, retraining, redundancy and regulatory provisions.

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

## **2.15 Infrastructure and Equipment**

With the closure of the QC extended to 2024, a Facilities Condition and Compliance Audit was undertaken in June 2020 to ensure continued safe and compliant systems and structures.

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

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

## **2.16 Quality Assurance**

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

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

Under the QC's Quality Management System:

- All quality documentation, including all policies, procedures and associated forms are revised and re-issued as part of the ongoing internal audit process and consultative processes.
- The complaint management and resolution process is managed in line with WA Health policy.
- The Internal Quality Audit Schedule ensures quality audits are conducted to verify quality assurance activities and related results comply with planned arrangements, to determine the effectiveness of the quality system. Internal audits cover all areas and functions of the QC.
- A strong quality culture is supported by a robust quality management system whereby any patient, staff member or visitor to the QC is encouraged to participate in quality improvement by completing a Continuous Improvement Report (CIR).

In 2020/2021, SAI Global undertook the ISO 9001:2015 re-certification audit, completed every 3 years. The QC was successful in attaining re-certification as a Quality organisation under ISO 9001:2015 Quality standards. The next re-certification is due 17 May 2024.

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

## **2.18 Risk Management**

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

The Risk Register identifies risk type, provides a risk description, details the current controls and evaluates the risk likelihood / level. This is an extensive and comprehensive assessment tool used in strategically managing and preventing accidents and injury to everyone who lives, works or visits the facility. The Risk Register is updated as required and reviewed annually to capture changes to working conditions & practices. The Risk Register is regularly reviewed and presented at Audit and Risk Committee.



Manual handling and ergonomics continue to be one of the highest risk areas within spinal nursing and comprehensive risk management strategies are in place to continuously reduce the risk in this area. Reassessment of all residents in relation to manual handling continued throughout 2020/2021 and outcomes of reassessment are communicated to staff through training, workshops and comprehensive investigation of all manual handling incidents/accidents/near misses and hazard identification.

All chemicals used throughout the QC are recorded in the Chemical Register database to facilitate updates and audits. Chemical training at induction is mandatory for all staff exposed to chemicals. This training is then repeated as part of the staff annual appraisal process. Internal chemical safety audits are conducted regularly through the QC's internal auditing program and via workplace safety inspections.

A comprehensive training and education program has been implemented to better identify, manage and prevent violence and aggression in the workplace. The focus of this program continues to be the prevention of challenging behaviors through risk assessment and management of high risk residents and triggers. Ongoing education, workshops, management support, policy and procedural guidelines are used to prevent and manage episodes of violence and aggression within the QC as they arise.

The QC conducts a comprehensive investigation of all Occupational Safety and Health risks. These investigations include preventive measures with time frames, outcomes and any follow up required which are reported and minuted in the monthly Occupational Safety and Health committee meetings. A major part of this risk management process is identifying and reporting potential risks via the hazard reporting system as well as by reporting "near misses" via the Accidents and Incidents reporting system. Early reporting and intervention of these potential hazards minimizes exposure to risks associated with them.

## 2.19 Financial Summary Report on Operations

### 2.19.1 Actual Results versus Budget Targets

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

Financial Target	2020/21 Target <sup>(1)</sup> \$000	2020/21 Actual \$000	Variation <sup>(2)</sup> \$000
Total cost of services (sourced from Statement of Comprehensive income)	5,000	7,944	\$(2,944) <sup>(a)</sup>
Net cost of services (sourced from Statement of Comprehensive Income)	4,244	7,516	\$(3,272) <sup>(a)</sup>
Total Equity (sourced from Statement of Financial Position)	8,315	6,836	\$(1,479) <sup>(b)</sup>
Net increase / (decrease) in cash held (sourced from Statement of Cash Flows)	(165)	(131)	\$34
Approved salary expense level	4,294	6,300	\$(2,006) <sup>(c)</sup>

## Explanation of the variance between the 2020/21 Target and 2020/21 Actual

- (a) The increased variation in the Centre's total cost and net cost of service is due to (a) the noncash provision of \$1.50 million for Voluntary Severance and (b) the 2020 estimates not being reflective of the overhead and administrative costs in supporting the Centre's operation.
- (b) The variance is due to the noncash provision of \$1.5 million for Voluntary Severance.
- (c) The variance is due to the noncash provision of \$1.5 million for Voluntary Severance and \$0.43 million of termination payments.

### 3. SIGNIFICANT TRENDS & ISSUES

#### 3.1 Spinal Cord Injury Statistics

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

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

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

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

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

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

<sup>3</sup> Spinal Cord Injury Network Australia New Zealand

## 4. DISCLOSURES & LEGAL COMPLIANCE

### 4.1 Financial Statements

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

### 4.2 Other Financial Disclosures

#### 4.2.1 Pricing Policy

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

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

### 4.3 Human Resources

#### 4.3.1 Employee Profile

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

Category	2020/2021 Average FTE <sup>1</sup>	2019/2020 Average FTE <sup>1</sup>	2018/2019 Average FTE <sup>1</sup>	2017/2018 Average FTE
Administration	2	2	1.34	1
Nursing Total	31.7	32.4	50.79	59.05
Allied Health	0.3	1.4	4.62	4.78
Hotel Services	7.8	6.9	8.4	12.4
Maintenance	1	1	1	1
Medical Sessional	0.4	0.4	0.4	0.4
Community Nurses	0	0	2.2	3
Total FTE	43.2	44.1	68.77	81.63

#### 4.4 Industrial Relations

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

#### 4.5 Occupational Safety and Health

The QC continues to strive for best practice outcomes and preventative activities. To facilitate this commitment to occupational safety and health, an Occupational Safety and Health (OSH) Committee meets each month. The membership comprises of representation from management, clinical nursing, maintenance staff and the elected Safety Representatives.

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

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

Objectives: The QC Centre aims to deliver best practice models for OSH focusing on the following initiatives:

##### OSH TARGETS 2021

OBJECTIVE	PLAN
Emergency Procedure Manual review and update	To review and update emergency procedure manual to reflect decommissioning of building/facility
Review all OSH policies, procedures and forms	Review all OSH policies, procedures and forms within the quality management system
Carry out two fire evacuation drills	Carry out two fire evacuation drills within Gascoyne Ward
Ensure currency of QC Pandemic Coronavirus Management Plan	To review and update QC Pandemic Coronavirus Management Plan in conjunction with Dept. of Health advice.

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

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

**Table Eight: Occupational Safety, Health and Injury Management**

Financial Year	Number of Fatalities	Number of Lost Time Injuries or Disease*	Number of Severe Claims
2020/21	0	0	0
2019/20	0	0	0
2018/19	0	2	1
2017/18	0	2	0
2016/17	0	2	0

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

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

There were nil occasions of workers compensation resulting in lost time injuries in the 2020/2021 year.

#### **4.6 Fire Safety**

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

A review of the QC's Disaster Planning and Preparedness Procedures has identified current best practice strategies in managing emergency situations within a healthcare setting which have been developed and published as the QC Emergency Procedure Manual. This manual was most recently reviewed and updated in February 2021.

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

Emergency Warden training has been completed for all Registered Nurses in addition to implementing new training modules for all care staff in three areas of Fire Safety:

1. Correct use of a Walkie-Talkie
2. Correct use and practice of Pelican evacuation sheet
3. Electronic wheelchair – practice manual operation and assisted control

## **4.7 Governance Disclosures**

### **4.7.1 Ministerial Directives**

Ministerial Direction for the disclosure of ex-gratia gifts and payments by health service providers dated 2 July 2020.

1. Pursuant to section 61(1)(f) of the *Financial Management Act 2006*, the Minister for Health directs the Health Service Providers to disclose all gifts and payments over \$100,000 made under section 36(5) of the HAS within their annual report.
2. This direction is to apply from 1 July 2020 onwards

#### Statement of Intent.

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

### **4.7.2 Potential Conflicts of Interest**

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

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

## **4.8 Other Legal Requirements**

### **4.8.1 Advertising**

This information is published in accordance with Section 175ZE of the Electoral Act. No advertising expenses were incurred during the reporting period.

### **4.8.2 Elimination of Discrimination and Harassment**

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

The QC values equal opportunity and diversity and strives to have a work environment that is free from any form of harassment and discrimination. Training programs target the elimination of discrimination and harassment at orientation and mandatory education as well as specific staff support sessions to discuss the management of challenging behaviour.

Employment programs and practices recognise and include strategies to achieve workforce diversity.

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

**Table Ten: Equity and Diversity Indicators:**

INDICATOR	LEVEL OF ACHIEVEMENT
• *EEO Management Plan	• Implemented
• Organisational Plans reflect EEO	• Implemented
• Policies & Procedures encompass EEO requirements	• Implemented
• Established EEO contact officer	• Implemented
• Training & Staff Awareness Programs	• Implemented
• Diversity	• Implemented

\*EEO - Equal Employment Opportunity

#### **4.8.3 Compliance with Public Sector Standards & Ethical Codes**

The QC's human resource processes comply with the Public Sector Management Act 1994. The recruitment and selection processes for promotional positions meet the requirements of the public sector standards. Performance management is consistently and fairly applied across all levels of staff and is open to review. All staff have equal opportunity to access training and are encouraged to do so.

A grievance procedure is in place and is promoted at orientation and in-service education programs. The QC has adopted the WA Health Code of Conduct policy. The Code is part of the Employment Policy Framework pursuant to Section 26 of the *Health Service Act 2016*. It is available in all policy manuals located throughout clinical areas and is promoted during orientation programs.

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

#### **4.8.4 Record Keeping Policy & Plans**

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

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

The *Disposal Authority 2013-017/1* applies to all State Government organisations and the scope of the Disposal Authority consolidates and amends the disposal and storage for Administrative Records, Human Resource Management Records and Financial and Accounting Records.



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

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

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

#### **4.8.5 Annual Estimates**

Section 40 estimates being deferred to November 2021 in accordance with the exemption from Treasurers Instruction 953(4)(ii) issued to HSPs by the Under Treasurer dated 15 July 2021.

#### **4.9 Government Policy Requirements**

##### **4.9.1 Government Building Contracts**

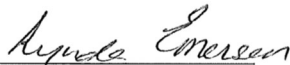
No contracts subject to the Government Building Training Policy have been awarded.

##### **4.9.2 Corruption Prevention**

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

##### **4.9.3 Sustainability**

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



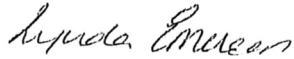
Ms Lynda Emerson  
A/Chief Executive  
Quadriplegic Centre

Date: *10 August* 2021

## 5. KEY PERFORMANCE INDICATORS

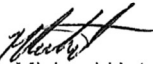
### 5.1 Certification of Key Performance Indicators

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to access the Quadriplegic Centre's performance and fairly represent the performance of the Quadriplegic Centre for the financial year ended 30 June 2021.



Ms Lynda Emerson  
A/Chief Executive

Date 10 August 2021.



Mr Michael Hutchings CPA  
Chief Finance Officer

Date 10 Sept 2021



## KEY PERFORMANCE INDICATORS

### Introduction

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

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

### Key Effectiveness indicators

- |                   |  |
|-------------------|--|
| <b>Outcome 1:</b> | Sub – acute Transitional Care (step down) service  |
| <b>Outcome 2:</b> | To assist in the prevention of inappropriate hospitalisation of community clients through the provision of primary care, where practicable |
| <b>Outcome 3:</b> | To provide services according to recognised best practice standards and in a manner acceptable to residents and clients                    |

### Key Efficiency Indicators

- |                   |  |
|-------------------|--|
| <b>Outcome 1:</b> | To provide the most efficient service to recognised best practice standards and in a manner that maintains quality care to residents and clients |
| <b>Outcome 2:</b> | To assist in the prevention of inappropriate hospitalisation of community clients through the provision of primary care, where practicable       |

## 5.2 Key Effectiveness Indicators

### Outcome 1:

#### Sub – acute Transitional Care (step – down) Service

There is increased emphasis on the QC for the provision of transitional care for residents from the State Spinal Unit to:

- Facilitate the early discharge of residents from the Tertiary Hospital.
- Continue clinical management and post-acute rehabilitation.
- Prepare residents for community integration whilst awaiting funding applications for community care.

The key performance indicator measures the extent to which the service facilitates the discharge of residents from the Tertiary Hospital.

#### *Key performance indicators for Outcome 1*

Outcome 1	2020/21	2019/20	2018/19	2017/18
Number of residents at start of the year	0	0	6	14
Number of admissions	0	0	10	35
Number of discharges	0	0	16	43
Number of residents at end of year	0	0	0	6
Discharge target (50%)	100%	100%	100%	87.8%

This service closed on 17 December 2018 when the last transitional care patient was discharged to the community.

## Outcome 2:

### **To assist in the prevention of inappropriate hospitalisation of community clients through the provision of primary care, where practicable**

The key performance indicator measures the extent to which the service assists in the prevention of inappropriate hospitalisation of community clients through the provision of primary care at the QC. The successful treatment and support of clients in the home reduces both the incidence severity and cost associated with acute tertiary admissions.

On 31 January 2019 the Community Nursing Services transitioned to the Spinal Outreach Service at Fiona Stanley Hospital. During the month of January 2019 the 668 active clients on the database requiring support were transitioned. Results reported in 2018/19 are for the six months to 31 December 2018 only.

#### ***Key performance indicators for Outcome 2***

<b>Year</b>	<b>Total no pressure areas/burns identified</b>	<b>No. pressure areas/burns treated in the community</b>	<b>Intervention target 85%</b>	<b>Community treatment outcome</b>
<b>2020/21</b>	NA	NA	NA	NA
<b>2019/20</b>	NA	NA	NA	NA
<b>2018/19 <sup>1.</sup></b>	88	87	85%	98.9%
<b>2017/18</b>	179	175	85%	97.8%

<sup>1.</sup> For the six months to 31 December 2018.

### **Outcome 3:**

**To provide services according to recognised best practice standards and in a manner acceptable to residents and clients.**

The Centre was successfully audited by an external auditor from SAI Global in March 2021

The Centre's status as a Quality Endorsed Company under International Quality Standard ISO AS/NZS 9001:2015 was once again confirmed.

A patient satisfaction survey is conducted on a biennial basis and was completed in June 2020. The survey is designed to gauge the level of satisfaction of patient care, be able to provide feedback on level of care, relative to the Department of Social Services National Standards for Disability Services 2014 (NSDS) and be able to communicate resident's suggestions and feedback for improvement.

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

**Standard One:** Rights

**Standard Two:** Participation and Inclusion

**Standard Three:** Individual Outcomes

**Standard Four:** Feedback and Complaints

**Standard Five:** Service Access

#### **Patient Satisfaction Survey Results**

<b>Year</b>	<b>% Patient Satisfaction</b>
<b>2020</b>	83.6
<b>2018</b>	85.5
<b>2016</b>	80.5

The patient satisfaction survey achieved the target (80%) outcome with 83.6% overall satisfaction recorded.

The next patient satisfaction survey is due to be conducted in June 2022.

### 5.3 Key Efficiency Indicators

#### Outcome 2:

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

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

#### **Cost per bed day for Quadriplegic Centre in-patient services**

	2020/21	2019/20	2018/19	2017/18
<b>Cost per bed day</b>	\$1,245.53	\$985.37	\$1,291.81	\$749.95
<b>Target</b>	\$760.00	\$1091.00	\$817.70	\$865.45

*Cost per bed day is calculated on the Centre's total cost of service divided by occupied bed days*

The recognition of a provision for voluntary severance (\$1.5 million) has increased the current year's average cost per bed day.



## Outcome 2:

To assist in the prevention of inappropriate hospitalisation of community clients; through the provision of primary care, where practicable.

### Cost per community client for clinical and related services

	2020/21	2019/20	2018/19 <sup>1</sup>	2017/18
<b>Occasions of service</b>	0	0	1595	3771
<b>Cost per visit</b>	0	0	\$111.59	\$89.83
<b>Target cost per visit</b>	0	0	\$87.00	\$76.24

*The key efficiency indicator for cost per patient contact is calculated on the total Community Nursing Service budget allocation*

During the year 2018/19 the community nursing program transitioned to the Spinal Outreach Service at Fiona Stanley Hospital. Occasions of service delivery by the Community Nursing team ceased being provided by Quadriplegic Centre on 31 January 2019.

<sup>1</sup>2018/19 information represents the results for 6 months to 31 December 2018 only.

## DISCLOSURES AND LEGAL COMPLIANCE

### FINANCIAL STATEMENTS

#### Certification of Financial Statements

For the reporting period ended 30 June 2021

The accompanying financial statements of the Quadriplegic Centre have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2021 and the financial position as at 30 June 2021.

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



Lynda Emerson  
A/Chief Executive

Date: 10/08/2021.



Michael Hutchings CPA  
Chief Finance Officer

Date: 10 August 2021



Quadriplegic Centre

**Statement of Comprehensive Income**

For the year ended 30 June 2021

	Note	2021 \$000	2020 \$000
<b>COST OF SERVICES</b>			
Expenses			
Employee benefits expense	2.1(a)	6,300	5,720
Fees for visiting medical practitioners		-	48
Patient support expenses	2.2	461	510
Depreciation expense	2.2	-	288
Repairs, maintenance and consumable equipment	2.2	132	172
Other expenses	2.2	1,051	349
<b>Total cost of services</b>		<b>7,944</b>	<b>7,087</b>
<b>INCOME</b>			
Revenue			
Patient charges	3.2	404	442
Interest revenue		19	57
Other revenues	3.3	4	8
<b>Total revenue</b>		<b>427</b>	<b>507</b>
<b>Total income other than income from State Government</b>		<b>427</b>	<b>507</b>
<b>NET COST OF SERVICES</b>		<b>7,516</b>	<b>6,581</b>
<b>INCOME FROM STATE GOVERNMENT</b>			
Service agreement funding	3.1	6,032	6,430
Services received free of charge		3	-
<b>Total income from State Government</b>		<b>6,034</b>	<b>6,430</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>(1,482)</b>	<b>(150)</b>

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



Quadriplegic Centre

**Statement of Financial Position**

As at 30 June 2021

	Note	2021 \$000	2020 \$000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6.1	7,464	7,596
Receivables	5.1	33	55
Other current assets	5.3	9	8
<b>Total Current Assets</b>		<b>7,506</b>	<b>7,659</b>
<b>Non-Current Assets</b>			
Amounts receivable for services	5.2	1,589	1,509
Plant and equipment	4.1	-	19
Restricted cash and cash equivalents	6.1	59	59
<b>Total Non-Current Assets</b>		<b>1,648</b>	<b>1,587</b>
<b>Total Assets</b>		<b>9,154</b>	<b>9,246</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	5.4	176	179
Provisions	2.1(b)	576	727
Other current liabilities	5.5	6	23
<b>Total Current Liabilities</b>		<b>757</b>	<b>929</b>
<b>Non-Current Liabilities</b>			
Employee related provisions	2.1(b)	1,561	-
<b>Total Non-Current Liabilities</b>		<b>1,561</b>	<b>-</b>
<b>Total Liabilities</b>		<b>2,318</b>	<b>929</b>
<b>NET ASSETS</b>		<b>6,836</b>	<b>8,317</b>
<b>EQUITY</b>			
Contributed equity	8.7	156	156
Accumulated surplus/(deficit)		6,680	8,161
<b>TOTAL EQUITY</b>		<b>6,836</b>	<b>8,317</b>

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



Quadriplegic Centre

**Statement of Changes in Equity**  
For the year ended 30 June 2021

	Note	Contributed Equity \$000	Accumulated surplus/ (deficit) \$000	Total Equity \$000
<b>Balance at 1 July 2019</b>	<b>8.7</b>	156	8,311	8,467
Surplus/(deficit)		-	(150)	(150)
<b>Balance at 30 June 2020</b>		<b>156</b>	<b>8,161</b>	<b>8,317</b>
<b>Balance at 1 July 2020</b>	<b>8.7</b>	156	8,161	8,317
Surplus/(deficit)		-	(1,482)	(1,482)
<b>Balance at 30 June 2021</b>		<b>156</b>	<b>6,680</b>	<b>6,836</b>

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

Quadriplegic Centre

**Statement of Cash Flows**

For the year ended 30 June 2021

	Note	2021 \$000 Inflows (Outflows)	2020 \$000 Inflows (Outflows)
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service agreement funding		5,953	6,142
<b>Net cash provided by State Government</b>		<u>5,953</u>	<u>6,142</u>
Utilised as follows:			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee benefits		(4,863)	(7,444)
Supplies and services		(1,650)	(1,089)
GST payments on purchases		(132)	(130)
<b>Receipts</b>			
Receipts from customers		390	447
Interest received		19	57
GST refunds from taxation authority		148	112
Other receipts		4	8
<b>Net cash (used in) / provided by operating activities</b>		<u>(6,084)</u>	<u>(8,039)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Payments</b>			
Purchase of non-current assets		-	(19)
<b>Net cash (used in) / provided by investing activities</b>		<u>-</u>	<u>(19)</u>
<b>Net increase / (decrease) in cash and cash equivalents</b>		(131)	(1,915)
Cash and cash equivalents at the beginning of period		7,596	9,511
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	6.1	<u>7,465</u>	<u>7,596</u>

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

## Quadruplegic Centre

### Notes to the Financial Statements

For the year ended 30 June 2021

#### 1.0 Basis of Preparation

##### General

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

These annual financial statements were authorised for issue by the Accountable Authority of the Centre on 10 August 2021.

##### Statement of compliance

These general purpose financial statements are prepared in accordance with:

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

The FMA and TIs take precedence over AASs. Several AASs are modified by the TIs to vary application, disclosure format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

##### Basis of Preparation

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

##### 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.

##### Contributed Equity

AASB 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.

#### 2.0 Use of our funding

##### Expenses incurred in the delivery of services

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

	Notes	2021 \$000	2020 \$000
Employee benefits expenses	2.1(a)	6,300	5,720
Employee related provisions	2.1(b)	2,137	727
Other expenditure	2.2	1,643	1,319
<b>2.1(a) Employee benefits expense</b>		<b>2021 \$000</b>	<b>2020 \$000</b>
Employee benefits		4,010	4,527
Termination benefits		1,935	777
Superannuation - defined contribution plans		355	416
<b>Total employee benefits expenses</b>		<b>6,300</b>	<b>5,720</b>

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

Quadriplegic Centre

**Notes to the Financial Statements**

For the year ended 30 June 2021

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

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

**2.1(b) Employee related provisions**

	2021 \$000	2020 \$000
<b>Current</b>		
<u>Employee benefits provision</u>		
Annual leave	270	302
Long service leave	194	325
<u>Other provisions</u>		
Employment on costs	122	-
<b>Total current employee related provisions</b>	<b>576</b>	<b>627</b>
<b>Non-current</b>		
<u>Employee benefits provision</u>		
Long service leave	46	-
Voluntary Severances	1,504	100
<u>Other provisions</u>		
Employment on costs	11	-
<b>Total non-current employee related provisions</b>	<b>1,561</b>	<b>100</b>
<b>Total employee related provisions</b>	<b>2,137</b>	<b>727</b>

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

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

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

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

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

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

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



Quadriplegic Centre

**Notes to the Financial Statements**

For the year ended 30 June 2021

**2.2 Other expenditure**

<b>Patient support expenses</b>	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
Medical supplies and services	147	160
Domestic charges	87	95
Food supplies	227	255
<b>Total patient support expenses</b>	<b>461</b>	<b>510</b>
<b>Depreciation expense</b>		
Furniture and fittings	-	86
Motor vehicles	-	52
Other plant and equipment	-	150
<b>Total depreciation expenses</b>	<b>-</b>	<b>288</b>
<b>Repairs, maintenance and consumable equipment</b>		
Repairs and maintenance	132	172
<b>Total repair &amp; maintenance expenses</b>	<b>132</b>	<b>172</b>
<b>Other expenses</b>		
Communications	12	9
Computer services	35	-
Employment on-costs (a)	58	102
Insurance	48	36
Contracted Services	451	-
Motor vehicle expenses	5	4
Fuel, light and power	131	143
Training	25	10
Printing and stationery	7	7
Security, Gardening & Cleaning	101	-
Doubtful debts expense	3	(9)
Subscriptions	35	2
COVID expenses	13	-
Audits and other related fees	68	18
Other	58	27
<b>Total other expenses</b>	<b>1,051</b>	<b>349</b>
<b>Total other expenditure</b>	<b>1,643</b>	<b>1,319</b>

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

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

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

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

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

## Quadriplegic Centre

### Notes to the Financial Statements

For the year ended 30 June 2021

#### 3.0 Our funding sources

##### How we obtain our funding

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

	Notes	2021 \$000	2020 \$000
Income from State Government	3.1	6,032	6,430
User charge and fees	3.2	404	442
Other income	3.3	4	8

#### 3.1 Income from State Government

	2021 \$000	2020 \$000
Service agreement funding received during the period:		
Service agreement funding (funding via the Department of Health)	6,032	6,430
<b>Total Service agreement funding received during the period</b>	<b>6,032</b>	<b>6,430</b>
<b>Total income from State Government</b>	<b>6,032</b>	<b>6,430</b>

Service agreement funding funds the net cost of services delivered. Appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the budgeted depreciation expense for the year and any agreed increase in leave liability during the year.

**Service Agreement Funding** are recognised as income at the fair value of consideration received in the period in which the Centre gains control of the appropriated funds. The Centre gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at Treasury.

**Resources received** free of charge or for nominal cost 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.

3.2 User charge and fees	2021 \$000	2020 \$000
Inpatient charges	404	465
less Revenue in advance	-	(23)
	<b>404</b>	<b>442</b>

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

3.3 Other income	2021 \$000	2020 \$000
Other income	4	8
<b>Total other income</b>	<b>4</b>	<b>8</b>

Other income - Interest revenue is recognised as the interest accrues.

#### 4.0 Key assets

##### Assets the Centre utilises for economic benefit or service potential

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

	Notes	2021 \$000	2020 \$000
Infrastructure, property, plant and equipment	4.1	-	19

## Quadriplegic Centre

### Notes to the Financial Statements

For the year ended 30 June 2021

#### 4.1 Infrastructure, property, plant and equipment

Year ended 30 June 2021	WIP	Computer	Furniture & Fittings	Plant & Machinery	Motor Vehicle	Total
	\$000	\$000	\$000	\$000	\$000	\$000
<b>At 1 July 2020</b>						
Gross carrying amount	19	83	1,608	1,500	150	3,360
Accumulated depreciation	-	(83)	(1,608)	(1,500)	(150)	(3,341)
<b>Carrying amount at start of period</b>	19	-	-	-	-	19
<b>Additions</b>	-	-	-	-	-	-
<b>Expensed</b>	(19)	-	-	-	-	(19)
<b>Depreciation</b>	-	-	-	-	-	-
<b>Carrying amount at 30 June 2021</b>	-	-	-	-	-	-
<b>Gross carrying amount</b>	-	83	1,608	1,500	150	3,341
<b>Accumulated depreciation</b>	-	(83)	(1,608)	(1,500)	(150)	(3,341)

#### Initial recognition

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

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

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

#### 4.1.1 Depreciation and impairment

##### Change for the period

	Notes	2021 \$000	2020 \$000
<b>Depreciation</b>			
Furniture and fittings	4.1	-	86
Motor vehicles	4.1	-	52
Computer equipment	4.1	-	-
Other plant and equipment	4.1	-	150
<b>Total depreciation for the period</b>		-	288

As at 30 June 2021, there were no indications of impairment to property, plant and equipment or infrastructure.

All surplus assets at 30 June 2021 have either been classified as assets held for sale or have been written-off.

#### Finite useful lives

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

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

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

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

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

## Quadriplegic Centre

### Notes to the Financial Statements

For the year ended 30 June 2021

#### Impairment

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

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

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

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

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

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

#### 5.0 Other assets and liabilities

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

	Notes	2021 \$000	2020 \$000
Receivables	5.1	33	55
Amounts receivable for services	5.2	1,589	1,509
Other assets	5.3	9	8
Payables	5.4	176	179
Other liabilities	5.5	5	23

#### 5.1 Receivables

	2021 \$000	2020 \$000
<u>Current</u>		
Patient fee debtors	0	85
Less: Allowance for impairment of receivables	(9)	(79)
GST receivable	33	49
<b>Total current</b>	<b>33</b>	<b>55</b>

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

#### 5.2 Amounts receivable for services (Holding Account)

	2021 \$000	2020 \$000
Non-current	1,589	1,509
<b>Balance at end of period</b>	<b>1,589</b>	<b>1,509</b>

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 Account).

#### 5.3 Other assets

	2021 \$000	2020 \$000
<u>Current</u>		
Prepayments	9	8
<b>Total current</b>	<b>9</b>	<b>8</b>

# Quadriplegic Centre

## **Notes to the Financial Statements** For the year ended 30 June 2021

<b>5.4</b>	<b>Payables</b>		
		<b>2021</b>	<b>2020</b>
		<b>\$000</b>	<b>\$000</b>
	<u>Current</u>		
	Trade creditors	126	154
	Accrued salaries	51	25
	<b>Balance at end of period</b>	<b>176</b>	<b>179</b>

**Payables** are recognised at the amounts payable when the Centre becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as settlement is generally within 30 days.

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

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

<b>5.5</b>	<b>Other liabilities</b>		
		<b>2021</b>	<b>2020</b>
		<b>\$000</b>	<b>\$000</b>
	<u>Current</u>		
	Unclaimed monies	5	-
	Income received in advance	-	23
	<b>Total current</b>	<b>5</b>	<b>23</b>
	<b>Balance at end of period</b>	<b>5</b>	<b>23</b>

## **6.0 Financing**

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

	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>\$000</b>	<b>\$000</b>
Cash and cash equivalents	6.1	7,523	7,655

## **6.1 Cash and cash equivalents**

	<b>2021</b>	<b>2020</b>
	<b>\$000</b>	<b>\$000</b>
Cash and cash equivalents	7,464	7,596
Restricted cash and cash equivalents <sup>(a)</sup>	59	59
<b>Balance at end of period</b>	<b>7,523</b>	<b>7,655</b>

(a) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non current for 10 out of 11 years.

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

## **7.0 Financial instrument and contingencies**

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

	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>\$000</b>	<b>\$000</b>
Financial instruments	7.1	7,523	7,655

## Quadriplegic Centre

### Notes to the Financial Statements

For the year ended 30 June 2021

#### 7.1 Financial instruments

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

	2021 \$000	2020 \$000
<b>Financial assets</b>		
Cash and cash equivalents	7,523	7,655
<b>Total financial assets</b>	<b>7,523</b>	<b>7,655</b>

#### 7.2 Contingent assets and liabilities

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

##### 7.2.1 Contingent assets

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

##### 7.2.2 Contingent liabilities

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

#### 8.0 Other disclosures

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

	Notes
Events occurring after the end of the reporting period	8.1
Key management personnel	8.2
Related party transactions	8.3
Related bodies	8.4
Affiliated bodies	8.5
Remuneration of auditors	8.6
Equity	8.7
Supplementary financial information	8.8
Explanatory statement	8.9

##### 8.1 Events occurring after the end of the reporting period

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

##### 8.2 Key management personnel

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

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

Compensation band (\$)	2021	2020
\$40,001 - \$50,000	1	-
\$10,001 - \$20,000	1	1
\$0 - \$10,000*	1	2
	<b>3</b>	<b>3</b>
	2021	2020
	\$000	\$000
<b>Total compensation of senior officers</b>	<b>64</b>	<b>12</b>

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

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

## Quadruplegic Centre

### Notes to the Financial Statements

For the year ended 30 June 2021

#### 8.3 Related party transactions

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

##### Related parties of the Centre include:

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

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

##### Significant Transactions with Government-related entities

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

##### Material transactions with related parties

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

#### 8.4 Related bodies

The Centre has no related bodies

#### 8.5 Affiliated bodies

The Centre has no affiliated bodies

#### 8.6 Remuneration of auditors

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

	2021	2020
	\$000	\$000
Auditing the accounts, financial statements, controls, and key performance indicators	16	15

#### 8.7 Equity

	2021	2020
	\$000	\$000
<b>Contributed equity</b>		
Balance at start of the period	156	156
Contributions by owners	-	-
Distributions to owners	-	-
<b>Balance at end of period</b>	<b>156</b>	<b>156</b>

#### 8.8 Supplementary financial information

##### (a) Write-offs

During the financial year, \$73,254 (2020: \$nil) was written off the Centre's asset register under the authority of:

	2021	2020
	\$000	\$000
The Accountable Authority	73	-



## Auditor General

### INDEPENDENT AUDITOR'S OPINION

2021

Quadriplegic Centre

To the Parliament of Western Australia

## Report on the audit of the financial statements

### Opinion

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

- the Statement of Financial Position at 30 June 2021, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Quadriplegic Centre for the year ended 30 June 2021 and the financial position 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 am independent of the Centre in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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



## **Responsibilities of the Chief Executive Officer for the financial statements**

The Chief Executive Officer is responsible for:

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

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

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

## **Auditor's responsibilities for the audit of the financial statements**

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

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

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

## **Report on the audit of controls**

### **Basis for Qualified Opinion**

We identified significant weaknesses in the following controls at the Quadriplegic Centre:

- Non compliance with Treasurer's Instruction 304 due to invoices and purchase orders not being appropriately incurred and certified, and no evidence to demonstrate that goods and services were satisfactorily received prior to payment;
- User access rights in both the financial and payroll system were not monitored and password controls not implemented leading to an increased risk of unauthorised access to sensitive information; and
- Journal entries were processed with no evidence of independent review and approval by a senior staff member and adequate supporting documentation not retained.

### **Qualified Opinion**

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

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, the controls exercised by the Quadriplegic Centre are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2021.

### **The Chief Executive Officer's responsibilities**

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

### **Auditor General's responsibilities**

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

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

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

### **Limitations of controls**

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

## Report on the audit of the key performance indicators

### Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Quadriplegic Centre for the year ended 30 June 2021. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Quadriplegic Centre are relevant and appropriate to assist users to assess the Centre's performance and fairly represent indicated performance for the year ended 30 June 2021.

### The Chief Executive Officer's responsibilities for the key performance indicators

The Chief Executive Officer is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal control as the Chief Executive Officer determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

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

### Auditor General's responsibilities

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

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

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

### My independence and quality control relating to the reports on controls and key performance indicators

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

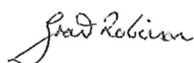
### **Other information**

The Chief Executive Officer is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial statements, key performance indicators and my auditor's report.

My opinions do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

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

This auditor's report relates to the financial statements, controls and key performance indicators of the Quadriplegic Centre for the year ended 30 June 2021 included on the Centre's website. The Centre's management is responsible for the integrity of the Centre's website. This audit does not provide assurance on the integrity of the Centre's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements, controls or key performance indicators. If users of the financial statements, controls 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 of the financial statements, controls and key performance indicators.



Grant Robinson  
Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
13 August 2021