



# Equal Opportunity Commission

## Annual Report

2014-15

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Advice: Aboriginal and Torres Strait Islander viewers are advised that this document may contain images of people who have died.

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Senior Legal Officer, Allan Macdonald with outgoing Federal Disability Commissioner Graeme Innes

## Statement of compliance

The Hon. Michael Mischin MLC  
Attorney General  
10th Floor, Dumas House  
2 Havelock Street  
WEST PERTH WA 6005

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament the Annual Report of the Equal Opportunity Commission for the financial year ending 30 June 2015.

The report has been prepared in accordance with the provisions of the *Financial Management Act 2006*, section 95 of the *Equal Opportunity Act 1984* and section 31 of the *Public Sector Management Act 1994*.

A. Macdonald  
A/Commissioner for Equal Opportunity

29 September 2015



Aboriginal Calendar Competition Winner – Shaun Angeles

## About this report

The first chapter of the report provides an overview of the Commission's activities, operational structure, state and commonwealth legislation affecting the Commission's activities and the Commission's performance management framework. The report on operations includes a summary of financial and non-financial indicators as well as detailing the Commission's operations over the year. The third section outlines significant issues and trends impacting on the Commission's operations, and the fourth contains the financial statements, key performance indicators and other disclosures.

This report is available from the publications menu of the Commission's web page located at [www.eoc.wa.gov.au](http://www.eoc.wa.gov.au).

Printed copies may be requested from the Commission.

### Feedback

As the Commission is constantly striving to improve its services, any comments, observations or queries relating to the contents of this Annual Report will be appreciated.

To provide feedback on the effectiveness of the Commission's Annual Report for the year 2014-15 please refer to the Feedback Form in Appendix B at the end of this report.



Human Rights Commissioner Tim Wilson and Allannah Lucas WA Commissioner for Equal Opportunity

## Overview

### Commissioner's summary

This year marks the 30th year of the WA Commissioner for Equal Opportunity. Appointed in April 1985, the inaugural Commissioner, June Williams, set about establishing the Equal Opportunity Commission which was to promote equal opportunity and provide redress for discrimination for thousands of Western Australians.

While there have been many changes over those 30 years, our mission has remained fundamentally the same. Guided by the objectives of the *Equal Opportunity Act 1984* (the Act), promotion of human rights, prevention of discrimination and provision of redress for those suffering discrimination in our community continue to be central to our functions.

In 2015, this role is clearly described by our mission, that the Equal Opportunity Commission will:

- Lead in the elimination of discrimination and build a community that reflects and promotes equality of opportunity and human rights
- This Annual Report reflects the achievements of the Commission against this mission

I would especially like to highlight the increasing focus of our activities on community engagement and consultation. Examples of this include our long standing presence at NAIDOC week activities, the Have a Yarn forum at Derby Yerrigan, the establishment of a reference group of agencies providing services for new and emerging communities and the presentation of the Mental Health Good Outcomes award for human rights, equity and diversity in mental health.

It was with pride that we held the official launch of the CEOs for Gender Equity group by Her Excellency the Governor of Western Australia Kerry Sanderson AO at Government House. The group has released a Statement of Intent and is working on the three key issues of workplace flexibility, women in leadership and education choices for girls. The group also announced its webpage at <http://www.eoc.wa.gov.au/community-projects/ceos-for-gender-equity>.

The State Government announced my appointment as Commissioner for 12 months from 6 May 2014 and a review of the organisations established under the Act.

In the August 2013 Budget the State Government announced that the Substantive Equality Unit, and its attendant funding, was to cease, as of the 1<sup>st</sup> July 2014 with its training functions to be absorbed into the Community Education and Training Unit.

While managing these changes, the Commission continued to place its priority on providing its core services: provision of community information, education and training sessions about equal opportunity; answering public enquiries, and handling of complaints of unlawful discrimination.

At the same time the Commission managed the reduction in budget and staff and implemented the transition of aspects of the substantive equality program to our training section. Support was provided to public sector agencies to continue the implementation of the Policy Framework for Substantive Equality related to all the grounds covered under the Act.

The release of the Public Sector Commission's Review of organisational structures under the *Equal Opportunity Act 1984* (the Review) confirmed the importance of maintaining an independent human rights body in this State. Its recommendations are welcomed and will present new challenges for the coming year as we develop a new strategic plan in the new financial year.

Once again the work of the staff and volunteers is remarkable and I thank them for their commitment and service.

## Community information and education

The community information program has been further extended and enhanced in this year including a diverse range of events, conference and awards programs, the publication of a new e-bulletin and continuing provision of training in partnership with the Northern Territory Anti-Discrimination Commission.

The Commission released the *Guidelines for supporting sexual and gender diversity in schools*, concerning sexual orientation discrimination and bullying, following two years' collaboration and consultation with the education sectors and school communities.

## Conciliation services

At a time of uncertainty it is pleasing to note that our enquiry service continues to be utilised by the community to seek out information. Web and email based queries are increasing, however the telephone enquiry service remains central to our ability to provide a personalised expert information service.

The number of new complaints received has remained relatively stable and the time taken to close complaints has decreased even further providing a better outcome for complainants and respondents.

## Organisational matters

Staff reductions required adjustments by all staff as they undertook to continue the level of service expected by all of our stakeholders.

## Challenges

The year ahead will bring new challenges to adapt to a changing environment, in particular developing a new approach to tackling systemic discrimination in all grounds and areas of discrimination in the Act. This will entail review of information and training programs, as well as interrogating enquiries and complaints data to identify priorities for the future.

## Priorities for the year ahead

I am happy to be appointed now for another three years as the Commissioner and look forward to promoting awareness about the *Equal Opportunity Act 1984* and improving access to the Equal Opportunity Commission's services.

In particular, we will look to extending our regional and remote presence and develop a planned approach to rights-based education for vulnerable communities.

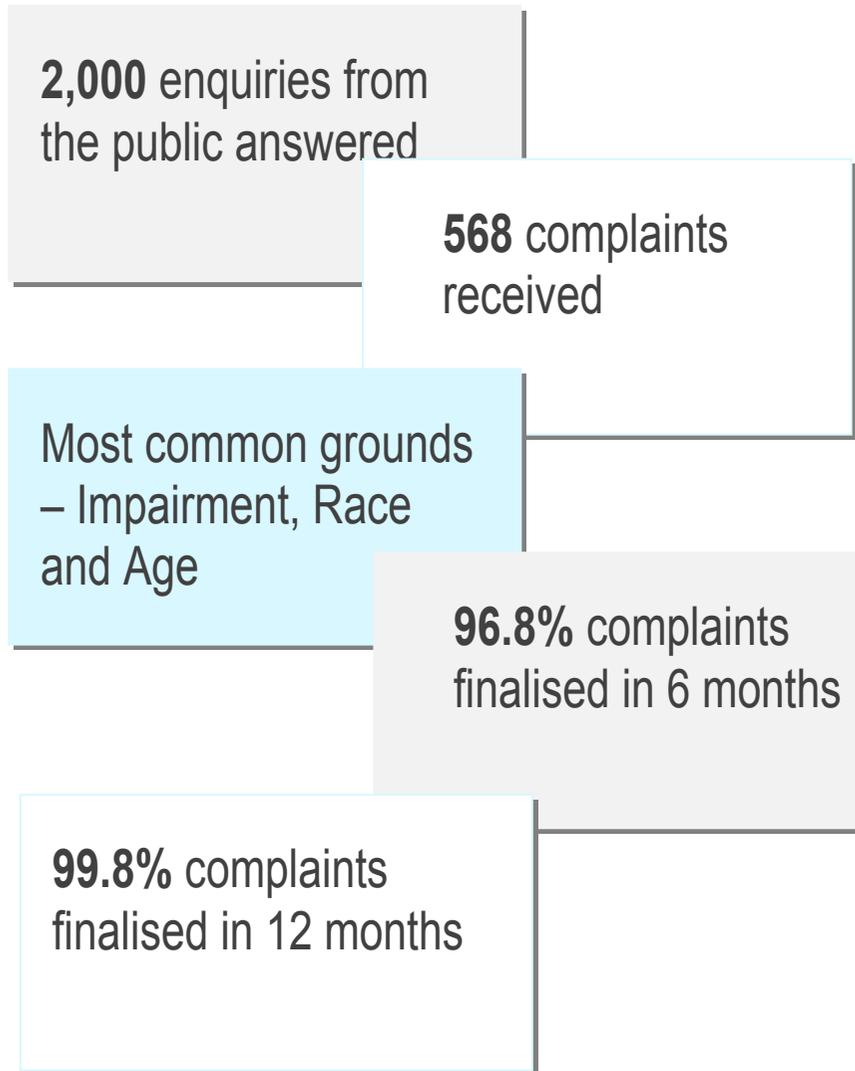
I thank the Commission staff for their commitment and hard work during the past year and all our government and community partners and associates for their support.

A handwritten signature in black ink, appearing to read 'Allannah Lucas', written in a cursive style.

Allannah Lucas  
Commissioner for Equal Opportunity

## Facts and figures 2014-15

### Provision of redress



### Provision of information



## Operational structure

The Commissioner for Equal Opportunity delivers services through the following sections:

- Community education and training
- Provision of redress for unlawful discrimination
- Policy and evaluation

### Enabling legislation

The Office of the Commissioner for Equal Opportunity is established under Part VII, Division I of the *Equal Opportunity Act 1984* as amended, and under the provisions of the *Public Sector Management Act 1984*.

The Commissioner for Equal Opportunity is appointed by the Governor and is the Accountable Officer under the *Financial Management Act 2006*.

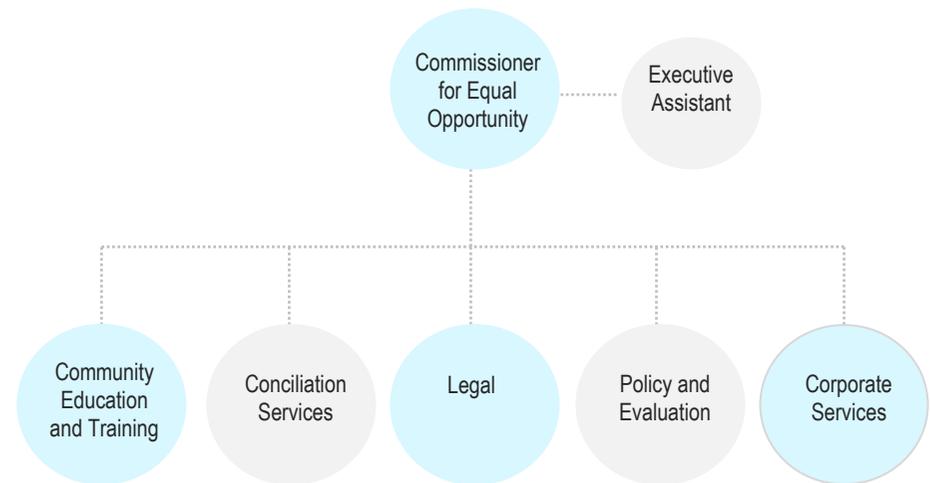
### Responsible Minister

The Hon. Michael Mischin MLC LLB (Hons), BJuris (Hons); Attorney General

### Mission

Lead in the elimination of discrimination and build a community that reflects and promotes equality of opportunity and human rights.

## Organisational structure



### Senior officers

- Ms Allanah Lucas, Commissioner for Equal Opportunity
- Mr Allan Macdonald, Senior Legal Officer
- Ms Kathy Digwood, Manager Conciliation
- Ms Diana MacTiernan, Manager Community Education and Training
- Ms Anne Giles, Manager Policy and Evaluation
- Ms Zarin Milambo, Manager Corporate Services

### Administered legislation

The Commissioner for Equal Opportunity also administers specified parts of the following Acts:

- Public Interest Disclosure Act 2003 - Part 3 section 15 (4)
- Spent Convictions Act, 1988 – Division 3

## Other key legislation impacting on the Equal Opportunity Commission's activities:

### State

- Auditor General Act 2006
- Disability Services Act 1993
- Electoral Act 1907
- Financial Management Act 2006
- Freedom of Information Act 1992
- Government Employees Superannuation Act 1987
- Industrial Relations Act 1979
- Minimum Conditions of Employment Act 1993
- Occupational Safety and Health Act 1984
- Public Interest Disclosure Act 2003
- Public Sector Management Act 1994
- Salaries and Allowances Act 1975
- State Records Act 2000
- State Supply Commission Act 1991
- Workers Compensation and Injury Management Act 1981

### Commonwealth

- Australian Human Rights Commission Act 1986
- Racial Discrimination Act 1975
- Sex Discrimination Act 1984
- Disability Discrimination Act 1992
- Age Discrimination Act 2004

- Fair Work Act 2009

## Performance management framework

### Outcome based management framework

The Equal Opportunity Commission's work is aligned to the government goal:

### Outcome based service delivery

Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.

### Changes to outcome based management framework

There were no changes to the outcome-based management framework.

### Shared responsibilities with other agencies

The Equal Opportunity Commission did not share any responsibilities with other agencies in 2014-15.



Aboriginal Calendar Competition Second Place – Zyrak Smith

## Agency performance – report on operations

### Commission role and functions

The Equal Opportunity Commission delivers services through its two outcome areas:

Outcome 1: Provision of information and advice regarding equal opportunity and human rights

Service description

- Dissemination of relevant and appropriate information on the *Equal Opportunity Act 1984*, other relevant laws and human rights issues generally.
- Provision of accurate advice on equal opportunity matters.
- Identification of discriminatory policies and practices.

Outcome 2: Provision of avenue of redress for unlawful discrimination and unreasonable treatment

Service description

- Investigating and attempting to conciliate complaints that fall within the jurisdiction of the *Equal Opportunity Act 1984* and other legislation administered by the Commissioner and providing assistance to complainants referred to the State Administrative Tribunal (SAT).

# Actual performance summary

## Financial targets

	2014-15 Target <sup>1</sup> (\$)	2014-15 Actual (\$)	Variation <sup>2</sup> (%)
Total cost of services (expense limit)(sourced from Statement of Comprehensive Income)	3918	4250	8.47%
Net cost of services (sourced from Statement of Comprehensive Income)	3533	4010	13.5%
Total equity (Sources from Statement of Financial Position)	(147)	285	93.9%
Net increase / (decrease) in cash held	0	(589)	n/a
Approved full time equivalent (FTE) staff level	24	24	n/a

## Non-financial indicators – summary of key performance indicators

Government Goal Outcome Based Service Delivery	Desired Outcome	Service
Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.	The people of Western Australia are provided with information and advice about equal opportunity and human rights issues and have accessible avenues of redress under the relevant legislation.	Provision of information and advice regarding equal opportunity and human rights  Avenue of redress for unlawful discrimination and unreasonable treatment.

1 As specified in the Budget Statements for the year in question

2 Note 30 Explanatory statement' to the financial statements provides details of any significant variations between estimates and actual results.

## Summary of key performance indicators

	2014-15 Target <sup>3</sup>	2014-15 Actual	Variation <sup>4</sup>
<b>Effectiveness Indicators</b>			
<b>Outcome 1 Provision of information and advice on equal opportunity and human rights issues</b>			
<b>Indicator:</b>			
Community awareness of the <i>Equal Opportunity Act 1984</i> and belief it is of benefit	82%	76.5%	-5.5%
<b>Outcome 2 Provision of accessible redress for unlawful discrimination</b>			
<b>Indicator:</b>			
6 months	90.0%	96.8%	6.8%
12 months	100%	99.8%	-0.2%
<b>Efficiency Indicators</b>			
<b>Service 1 Awareness and promotion of equality of opportunity</b>			
<b>Indicator:</b>			
Average hourly cost of development and delivery of training courses	\$962	\$996	3.5%
<b>Service 2 Redress for unlawful discrimination and unreasonable treatment</b>			
<b>Indicator:</b>			
Average cost per complaint handled	\$1,776	\$2,361	32.9%

<sup>3</sup> As specified in the budget statements.

<sup>4</sup> Explanations for the variations between target and actual results are presented in the section Disclosures and legal compliance in this Annual Report.



EOC intern Gina Evangelista at the NAIDOC Week stall at Ashfield Reserve

## Agency performance – report on operations

### Provision of information and advice on equal opportunity and human rights issues

To realise this outcome, the Commission works with the community to extend understanding and skills to achieve equality and realise their rights through:

- public affairs activities: raising community awareness of human rights and equal opportunity
- community education and training service: delivering training for employers and service providers on their responsibilities, and education for community groups and individuals on their rights, under the Act.

### Public affairs

The Public Affairs activities of the Commission include:

- development of targeted and general information resources for the community about aspects of equal opportunity law and human rights in a variety of printed and electronic formats
- events to raise awareness of equal opportunity and human rights issues in Western Australia, including presentations, forums, community information stalls and lectures
- engagement with the media to promote public discussion and interest in equal opportunity issues.

## Our achievements in 2014-15

In 2014-15, the Commission continued to expand its range of resources and information, which are available in a range of formats and made freely available to the community. The events program attracted over 2,500 participants. We were also proud to sponsor the Human rights, Equity and Diversity in Mental Health award for the third year.

The Commissioner presented at a wide variety of organisations and events including the Women's Economic Empowerment Forum, the Iftar Community Dialogue in Cannington and GLBTI rights and ageing.

Some of the events held this year were:

- Human Rights Day – the Commission participated in a community event at Mirrabooka shopping centre
- International Women's Day
  - The Commissioner nominated June Williams, the inaugural WA Commissioner for Equal Opportunity and Isabelle Lake for inclusion in the WA Women's Hall of Fame.
  - Two free public forums were conducted on dealing with sexual harassment at work
- Information stalls were again popular at NAIDOC Week events in Mirrabooka and Ashfield
- Commission staff participated in the Pride parade and Pride Fair Day
- A Commission stall at the Positive Schools conference distributed resources to teachers and community members

Partnership with the Sex Discrimination Commissioner Elizabeth Broderick in her report 'Supporting Working Parents' which published the first ever comprehensive survey of discrimination against pregnant women.



Advocates from the disability sector joined with Commission staff in a farewell function for former Federal Disability Commissioner, Graeme Innes.



The 2015 Aboriginal calendar is distributed widely throughout WA. A competition was held to select this year's calendar from artwork of students at the Clontarf College. The winning artworks are reproduced in this report.



UK-based community worker and developer of the Think Project Chris Mort addressed community youth service workers about the existing prejudices and stereotypes of young people.



Other highlights of the year included:

- The Commission's website was completely redesigned and launched in January 2015 to provide better accessibility, including for mobile devices.
- An average of 15,834 website page views per month. Of the nearly 70,000 visitors to the site, over two-thirds were new visitors.
- Most visitors (84%) accessed the site via desktop.
- The most frequently visited pages, apart from the home page, are About Us, Substantive Equality, Contact us, and Your Rights.
- Complaints submitted online continue to increase and now comprise more than half (51.4%).
- Reconciliation Week – Commission banners were featured for the third year in the Perth CBD.
- The number of subscribers to new Commissioner's e-bulletin continued to increase.

## CEOs for Gender Equity

The CEOs for Gender Equity initiative was launched by the Governor of Western Australia, the Honourable Kerry Sanderson AO at Government House.

The CEOs Statement of Intent identified three key areas of focus for action: workplace flexibility, women in leadership and education aim to address the persistent gender pay gap and the paucity of women in leadership positions in business and government.

A report has been commissioned to review and recommend on the future governance of the group.

(from left) Vice Chancellor UWA Paul Johnson, CEO Chamber of Commerce and Industry WA Deidre Willmott, Commissioner Allannah Lucas, Partner McKinsey & Company Naveen Unni and Managing Director Programmed Group Services Chris Sutherland



## Filling the Pool

The CEOs also participated in a jointly hosted briefing on the groundbreaking research report commissioned by the Committee for Perth.

The report Filling the Pool aims to explain the heightened gender disparity in employment in Western Australia.

The seminar was presented by the lead researcher Terry Fitzsimmons of the University of Queensland Business School.

Mr Fitzsimmons pictured with Richard Sellers  
Director General Department of Mines and  
Petroleum





Define the line: a public forum on sexual harassment

## Agency performance – report on operations

### Community education and training

The aim of the community education and training service is to provide education and training throughout metropolitan and regional Western Australia for employers, employees, community organisations and individuals on their rights and responsibilities under the Act.

The service also undertakes a community engagement and development role with targeted communities to promote the objects of the Act.

Community education comprises four major areas:

1. Organisational training
2. Community education on rights
3. Community engagement/development
  - Projects: Convening stakeholder groups to work together on specific projects
  - Community: Working with communities with specific needs
4. Service Delivery Agreements – Indian Ocean Territories and Northern Territory.

## Organisational training

This service assists organisations to gain awareness and to put in place strategies to prevent discrimination occurring in the first instance.

This training provides individuals, employer organisations and service providers with practical strategies and information on the Act so that they may:

1. readily comply with legal requirements,
2. be able to understand the practical benefits of the Act's provisions, and
3. promote and maintain anti-discriminatory practices in the workplace and delivery of service.

Organisations undertake training for various reasons: some are driven reactively by legislative breaches, others proactively respond to issues such as organisational culture and attitudinal change.

The overwhelming majority of the people trained are employees seeking to increase their knowledge of the principles of anti-discrimination and equal opportunity and reduce the potential vicarious liability of their employers for claims of unlawful discrimination.

This program is provided on a fee-for-service basis and comprises a core suite of courses which are scheduled throughout the year.

Organisations may also request that any of these courses be individually customised for their needs.

The Commission is also able to develop new courses at the request of an organisation. For example a half-day session has been developed for licensed real estate agents, sales representatives and property managers.

During this year 76 training sessions were conducted for 1006 participants from private, public and non-government organisations. Participants attended from all around the State, both in metropolitan and regional centres.

## Community education on rights

Rights based education refers to courses which focus on the protections provided by the Act for people who have experienced unlawful discrimination. They are usually run at the request of community groups or initiated by the community education service. These courses are conducted without charge. This year the Commission provided 51 such rights-based education sessions for 1487 people who came from a range of backgrounds, interests and locations.

School and tertiary students, non-government organisations, advocacy and community groups were some of the participants in this year's rights-based service.

A range of presentations were made to groups of refugees and migrants in educational institutions and non-government organisations as well as workshops for the support staff in those organisations.

## Regional visits

In regional areas rights-based sessions are scheduled, where possible, to coincide with training sessions on responsibilities customised for organisations. This year Commission officers travelled state-wide to:

- Goldfields – Kalgoorlie and Boulder
- South West – Bunbury
- Great Southern – Albany

## Community engagement and development

### (a) Projects: Convening stakeholder groups to work together on specific projects

The Commission considers one of the most effective means of providing community education and awareness is through a community engagement approach.

The Commission consults with the relevant community to identify the issues which are significantly affecting them and then works collaboratively to develop strategies to address these issues.

This includes:

- bringing key stakeholders and organisations together
- identifying what aspects fall under the Act
- determining what research and known work is available to underpin these issues
- agreeing on the practical steps that can be taken to address the issue, for example forums, guidelines and other processes.
- The Commissioner has undertaken two such projects throughout the year.

### Challenging sexuality and gender based bullying in schools project

This ongoing community development project involved the establishment of a high level steering committee and working group comprised of government and non-government health and education agencies, and gay, lesbian, bisexual, transsexual and intersex advocacy groups. The steering committee's role is to develop a coordinated and coherent strategy across public and private schools to systematically address gender and sexuality based bullying and discrimination experienced by students in schools.

Achievements of the project include:

The guidelines for supporting sexual and gender diversity in schools were released on 29 August 2014 on 'Wear It Purple Day 2014'.



- These guidelines were developed by the Equal Opportunity Commission of Western Australia in partnership with the steering group. The guidelines were created to assist schools, in both public and private education sectors, to effectively address bullying specific to sexuality and gender diversity.
- A dedicated section for this project was developed on the Commission's website and over 1000 copies of the guidelines have been distributed on request from both government and non-government schools across Western Australia.
- A draft model policy for transgender and gender non conforming students at school was developed.
- The Commission supported the WA AIDS Council in their submission to be the WA partner in the national Safe Schools Coalition in order to deliver services in WA. This is managed by the Foundation for Young Australians and aims to support schools to be safer and more inclusive for same-sex attracted, intersex and gender diverse students, school staff and their families.

The third Isabelle Lake Memorial Lecture 2015 was held in partnership with the University of Western Australia, with Human Rights Commissioner, Tim Wilson as the keynote speaker.



The lecture honours the work and achievements of Ms Isabelle Lake, a young trans rights activist, who was also a former employee of the Commission and University of Western Australia student.

Participants registering for the Isabelle Lake Lecture were given the opportunity of making a donation to the Isabelle Lake Memorial Fund, which enables young trans people to apply for funds to cover costs that improve their health, education or alleviate poverty.

### New and Emerging Communities Reference Group

The community education team identified new and emerging communities as a priority area for education on rights under the Act and the identification of key systemic discrimination issues which may impact on members of these communities, who are recent arrivals facing challenges settling in

Australia. A reference group consisting of representatives from government and non-government organisations was established to inform the Commission how to make its work more relevant for these communities.

The main objectives of the New and Emerging Communities Reference Group are to:

- Identify issues of equal opportunity that are impacting on the lives of people from new and emerging communities.
- Identify strategies to address racial discrimination and racial harassment for people from new and emerging communities in WA.
- Develop an education strategy for people from new and emerging communities and support workers.
- Examine the potential for systemic discrimination in English language testing.

The reference group is also exploring ways in which the issue of systemic discrimination in English language testing can be raised at a national level and the Commission has already presented our research at a national conference on racism.

### Sport

The Commission continued its partnership with the WA Sports Federation via the Fair Safe Sport (FSS) project which aims to promote fair, safe and inclusive environments in sports and recreation. The Commission has a representative on the FSS reference group which provides direction for the project and plans activities which pool the resources of participating agencies such as WA Police, Department of Sport and Recreation and the Department of Child Protection and Family Support.

The Commission is active in promoting the [Play by the Rules](#) (PBTR) website and conducts information sessions for sporting groups which this year included fencing and baseball.

The Commissioner is also represented at the State Fair Safe Sport and national Play by the Rules reference group.

One focus of the PBTR website this year was the 'You can play' campaign which addressed homophobic behaviour in sporting environments

### **(b) Community: working with communities with specific needs**

Fifteen presentations were made to groups of refugees and migrants in educational institutions and non-government organisations as well as four workshops for the support staff in these organisations.

### **Service delivery agreements**

Agreements are currently in place to provide community education and training in the Indian Ocean Territories and the Northern Territory. These programs are developed in consultation with the clients; with both responsibilities training and rights-based training being undertaken.

- Under agreement with the Commonwealth, the Indian Ocean Territories are covered by the *Equal Opportunity Act 1984*, and the Commission is contracted to provide community education and information on a regular basis.

The biennial visit to the Indian Ocean Territories was undertaken this year. Thirty-two education sessions were conducted on Christmas and Cocos (Keeling) Islands with over 170 participants.

- The Northern Territory program was delivered in Darwin, Alice Springs, and Katherine. This included 35 public and customised courses with over 560 participants attending.

Community Education Officer Stephen Goodall working with a group of community members in the Cocos (Keeling) Islands.



### **Evaluation**

Most participants complete a post-course evaluation and consistently report a very high level of satisfaction with their experience.

*96.8% thought their level of knowledge about equal opportunity has increased*

*96.8% would be able to utilise what they learned from this training session in their work and their daily life*

*92.2% would recommend the Commission's training courses to their colleagues*

## Participant feedback

All participants are asked to provide feedback. This is what some of them said:

*“raises awareness of the EO in the workplace”*

*“practical, peer group experience good explanation/notes”*

*“good content broken into cases and activities not just listening”*

*“it has important information and knowledge which is very vital for any employment and worklife”*

*“the publication of this material and the discussion of these topics will lead to better workplaces”*

*“very agreeable delivery of a complex subject”*

Community Education Officer Mike Harte delivering training for the Define the Line course on sexual harassment.



## What we could do better

There is of course always room for improvement and based on what participants told us we revised our courses and delivery.

*“provide online training course”*

*“more time required on policies/procedures”*

*“more examples of how to tackle difficult issues”*

*“include some more resolution strategies to difficult scenarios”*

*“longer, more role playing”*

*“more interactive, smaller groups”*

Manager Community Education and Training Diana MacTiernan delivering training on equal opportunity.





Conciliation officers discuss best practice with other public sector agencies

## Agency performance – report on operations

### Provision of redress for unlawful discrimination

#### Handling enquiries and complaints

The Commission receives a diverse range of enquiries regarding alleged discrimination. Many enquirers describe situations which do not necessarily constitute unlawful discrimination as defined by the Act, and Commission officers attempt to direct the enquirer to the correct agency to deal with their issue.

Where allegations of unlawful discrimination are accepted by the Commissioner as complaints under the Act, delegated conciliation officers investigate and attempt to conciliate those complaints on behalf of the Commissioner.

Note that details of the data used in this section is reproduced in Appendix A of this Report.

## Answering enquiries from the community

The Commission's enquiry officers answer enquiries from members of the public, public sector agencies, non-government and private organisations seeking information about:

- the *Equal Opportunity Act 1984*, (the Act)
- unlawful discrimination as defined under the Act
- the complaint handling process
- rights and responsibilities of complainants and respondents
- community education
- information on other services provided by the Commission.

The Commission received 2000 enquiries during 2014-15 from people who visited the Commission office in person, rang the enquiries line or sent in a written enquiry by fax, email, via the website or letter.

Nearly three-quarters of all enquiries (74.1%) are received by telephone, but over 79% of written enquiries are now received via the website or email and this is expected to continue to increase, demonstrating the importance of providing an accessible online service.

### Written enquiries

All written correspondence regarding a potential complaint, including emails, received at the Commission are reviewed and acknowledged by the Commissioner. Where the written correspondence nominates a ground and area of alleged discrimination identified in the *Equal Opportunity Act 1984*, it is accepted by the Commissioner as a complaint.

If the correspondence falls outside the Commission's jurisdiction a letter is sent explaining why the matter raised does not fall within the jurisdiction of the Act.

Where possible the enquirer is referred to an appropriate organisation for assistance.

In many cases the enquirer is asked to provide additional information to enable a more informed assessment to be made as whether their concerns can be accepted as a complaint.

### Nature of enquiries

Of the enquiries received in 2014-15, 66.6% were about matters that fell within the jurisdiction of the Act. If an enquiry was not within the jurisdiction of the Act a referral to an appropriate state or federal agency or non-government organisation was provided.

The grounds of alleged discrimination which were cited by enquirers correlate closely with complaints handled by the Commission. Significantly, enquiries about age discrimination have moved into the top three most commonly cited for two years.

While not a ground under the Act, enquiries about bullying were the sixth most common concern expressed by callers. More than 84.5% of these related to the workplace. The Commission's 2007 Review of the Act recommended to the State Government the addition of new grounds of unlawful discrimination, one of which was bullying.

## Enquiries

### Grounds of discrimination

impairment – 392  
(19.6%)

race – 301 (15.1%)

age – 121 (6.1%)

sex – 117 (5.9%)

sexual harassment  
– 89 (4.5%)

### Areas of discrimination

employment – 1013  
(50.7%)

goods, services  
and facilities – 289  
(14.5%)

accommodation –  
110 (5.5%)

education – 99  
(5.0%)

The areas of discrimination identified by enquirers in 2014-15 reflected closely the pattern of previous years. More than one half of the enquiries handled related to employment. Enquiries in the area of goods, services and facilities were the next largest group and accounted for 14.5% of enquiries.

Most enquiries in 2014-15 were from individuals (84.1%) and related to allegations of discrimination or unfair treatment. Women made 53.2% of those enquiries.

Other enquiries were from:

- local, state and federal government (4.5%)
- private enterprise (4.3%)
- non-government organisations (2.6%).

## What enquiries were about

### Pregnancy in employment

A woman alleged her contract was not renewed after she disclosed her pregnancy.

### Race in accommodation

A caller alleged a property manager refused to assist in finding a rental property because the caller's husband is Muslim.

### Impairment in education

Young woman alleged refusal of extra time for year 12 exams despite recommendation from school because she has dyslexia.

### Sexual harassment in employment

Cafe worker alleged they were touched inappropriately by the owner.

### Sexual orientation in goods, services and facilities

Man alleged short consultation when doctor discovered he was gay.

### Race in education

Student alleged educational institution refused to translate emails to that student's language – Italian.

### Which Act?

Solicitor requested information for client about whether to lodge complaint under State or Federal Act.

### Outside jurisdiction

- Woman believed favouritism applied in determining redundancies
- Bullying, non-payment of wages
- Privacy issue relating to gender history

## Handling complaints of discrimination

In 2014-15, 568 new complaints were received by the Commission. This represents an increase on the previous year of 16.9%.

If a person alleges that he or she has been discriminated against on one or more grounds set out in the Act, and in one of the areas under the Act, then those allegations will be accepted by the Commission as a complaint, irrespective of how much supporting information is provided. Should the Commissioner, after conducting an investigation, determine that the complaint is to be dismissed under section 89 of the Act as lacking in substance, or because it is misconceived, then the complainant has the right to have the matter referred to the State Administrative Tribunal (SAT) for determination.

Where a potential complainant has not clearly identified a ground and/or area of complaint, they are supplied with information about what constitutes unlawful discrimination under the Act and asked to further clarify their complaint.

Increasingly, complaints are being lodged directly on the Commission website. More than 51% were submitted online and 8.6% via email. This electronic communication has assisted in achieving better contact with complainants and respondents, enabling processing of their complaints in a more timely manner.

## Nature of complaints

There are 18 grounds of discrimination and 15 areas of public life under which a discrimination complaint can be lodged. Some grounds do not apply to some areas and both have to be present in order for a complaint to be accepted under the Act.

Of the various grounds of complaint under the Act, impairment discrimination complaints are consistently the highest, followed by race. This year 25.9% of complaints lodged related to impairment. Race complaints were the second and setting a new trend, the third most common complaint cited age as the ground comprising 9.3% of total complaints.

## Lodgement of complaints

Complaints must be made to the Commission in writing and can be lodged by email, fax, in person, post or via the web.

Lodgement of complaints by web and email continues to increase with 60% submitted online this year.

### Complaints

#### Grounds of discrimination

impairment – 147  
(25.9%)

race – 94 (16.5%)

age – 53 (9.3%)

sex – 42 (7.4%)

sexual harassment  
– 36 (6.3%)

#### Areas of discrimination

employment – 335  
(59.0%)

goods, services  
and facilities – 97  
(17.1%)

accommodation –  
57 (10.0%)

education - 36  
(6.3%)

**Employment** has always been the predominant area of public life in which unlawful discrimination is alleged. In 2014-15 **59.0%** of complaints related to employment. The figure below shows the five grounds most cited in employment complaints



- 19.7% Impairment
- 10.7% Racial harassment
- 10.1% Race
- 9.6% Sexual harassment
- 7.8% Age

## Complainants

The Commission accepts complaints from anyone living, working or visiting Western Australia who alleges unlawful discrimination has occurred in the state of WA according to the grounds and areas of the Act.

This section looks at the characteristics of the people who lodge complaints. This data is collected from complainants to assist the Commission to continually improve the complaint handling service.

More women than men lodged complaints; complainants were younger and there has been an increase in those who speak a language other than English. There was a decline in the number of Aboriginal and Torres Strait Islander complainants.

## Characteristics of complainants

### Gender

Women lodged more complaints than men overall. This resulted from increases in complaints from women in the grounds of sex, sexual harassment, race and racial harassment:

- 58.6% of complainants identified as female and
- 41.0% identified as male
- others comprised mixed groups or did not specify a gender

### Age

It is noteworthy that there has been a marked increase in the proportion of complaints from people under 40 years of age.

- 0 to 19 yrs - 32 (6.1%)
- 20 to 39 yrs - 245 (46.7%)
- 40 to 64 yrs - 227 (43.2%)

### Work Status

Complainants are asked about their work status. The largest group (36.6%) was in paid employment and 29.9% were looking for work which was slightly increased from the previous year (28.3%). Pensioners comprised 13.5% and 10.9% were students.

### Birthplace

There were significant increases in complainants from Africa and Asia up from 14% in 2013-14 to 22% this year.

- 61.9% of complainants were born in Australia.
- Of those born in Australia, 17.9% were Aboriginal and Torres Strait Islander people.

### Age discrimination in employment

*A woman in her mid-twenties was shortlisted for a job however an older applicant was successful. The complainant lodged a complaint after she overheard a co-worker say that the older applicant got the job because 'there were too many young people working here'. The complaint was resolved through an ex-gratia payment of \$2,000. Staff involved in the recruitment process were required to undergo equal opportunity training and staff involved in the selection process wrote letters of regret to the unsuccessful applicant.*

Conciliated: \$2,000 ex-gratia payment; EO training for staff; letter of regret

## Ethnicity

23.4% of complainants considered themselves to have an ethnic background. The largest group (10.5%) indicated they had an ethnic background, but did not specify it. The next largest group was Indian (3.0%), followed by Iraqi (1.3%), Pakistani (1.1%), Sudanese (1%) and Italian (1%).

## Language

- 14.1% of complainants said their first language was not English, up from last year's figure of 12.3%
- Although Aboriginal and Torres Strait Islander complainants indicated English is their first language, it is acknowledged that many speak more than one language, including Aboriginal English.

## Residence of complainants

- 78.7% of complainants reside in the metropolitan area
- Of the regional complainants the largest groups were from the South-West (18.9%) and Mid-West (18.9%) regions of WA. The number of regional complainants from the Pilbara almost doubled this year to 17.8%.

## Characteristics of respondents

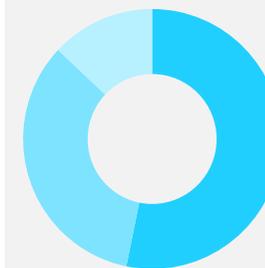
Characteristics of respondents to complaints were similar to last year. The industry grouping of Rental, Hiring and Real Estate Agents, which includes both public accommodation providers and private real estate agents, had the most complaints lodged against them in 2014-15 comprising 14.4% of complaints.

This was followed by:

- retail trade (13.7%)
- education and training (11.8%)
- health care and social assistance (10.7%)
- public administration and safety (includes police services and correctional and detention services) (7.4%)

Of complaints received more than half (53.2%) involved the private sector employers or service providers.

### Respondent Identity



- 53.2% Private Sector
- 33.8% Public Sector
- 13.0% Other

### Impairment discrimination in employment

*A public sector employee had a secondment opportunity withdrawn following a brief period of hospitalisation connected with a chronic medical condition. The manager had not sought information about the impact of the woman's health on her ability to perform the job, her history of sick leave or the likelihood of the need for further sick leave, despite the availability of a medical clearance.*

Conciliated: apology, staff training in equal opportunity and revision of policy

## Complaints resolution

The Act specifies that a complaint can be finalised in one of a number of ways:

- **conciliated** when both complainant and respondent achieve mutually agreed outcome/s
- **withdrawn** by the complainant at any time. This can occur if the complainant is satisfied with the initial response from the respondent, or has with assistance from the conciliation officer achieved a satisfactory resolution of their complaint
- **lapsed** by the Commissioner if there is no response to attempts by the Commission's conciliation officer to contact the complainant
- **referred** to the SAT by the Commissioner if it cannot be conciliated and the Commissioner believes there is an arguable case

or

- **dismissed** by the Commissioner if it is lacking in substance, vexatious, misconceived or frivolous
- **referral** to the SAT at the request of the complainant after dismissal.

In this reporting year, the outcomes achieved in the complaint handling process follows the trend of recent years. Increasing numbers of complaints were withdrawn by complainants who were satisfied that they did not need to proceed further with their complaint. The percentage of complaints lapsed decreased significantly from 14.4% to 8.3%.

## Complaint summaries

### Lapsed

#### Impairment discrimination in employment

*A young man refused to provide prospective employer with information about his health status and was not appointed to the position. The complainant failed to provide further information to substantiate his claim and the complaint was lapsed.*

### Dismissed: insufficient evidence

#### Race in the provision of goods, services and facilities and accommodation

*A young African couple, in full time employment, with good rental references, assumed racial discrimination when they had unsuccessfully applied, several times, for vacant rental properties. The evidence provided by the rental agency did not show a causal connection between the young couple's race and their failure to secure the rental. The respondent also demonstrated a consistent record of renting to people from diverse ethnic backgrounds and skin colours.*

### Withdrawn: explanation accepted

#### Impairment discrimination in employment

*A woman continuously employed as a casual cleaner for 13 years took time off work due to illness. She advised her employer when she was fit and ready to return and was told another casual had been employed and there was currently no work available. The respondent told the complainant they would contact her when more work became available. This explanation was acceptable to the complainant, and she withdrew her complaint.*

## Types of outcomes conciliated

In 2014-15 matters that were conciliated were resolved with widely varying outcomes. Thirty-seven percent of complainants received an apology, making this the most commonly recorded outcome for a conciliated complaint. A monetary settlement was received by 29.7% of complainants.

Other conciliated outcomes included:

- satisfactory explanation received from respondent (18.4%)
- implementation of equal opportunity training programs (15.8%)
- undertaking to cease action (14.6%)
- changes or modifications to policies that have been discriminatory (12.7%)

## Time taken to finalise complaints

Of the 566 complaints closed in 2014-15, 96.8% were finalised within six months and 99.8% were closed within 12 months

The average time taken for a complaint to be finalised was 12 weeks. In the five years since 2010-11 this time has reduced from 20.7 weeks. As the key effectiveness indicator for this service, the continuing reduction in time taken is pleasing as it results in better outcomes for complainants and respondents.

As well as reducing the time taken to close complaints, the Commission has also been focussing on reducing the number of complaints which are lapsed as a result of having lost contact with the complainant.

With the increasing number of complaints lodged on the Commission's website, and procedures implemented to work with complainants' preferred methods of communication, of lapsed complaints have been steadily declining and are now an historic low of 8.3%.

## Complaint summaries

### Conciliated: apology, refund

#### **Age discrimination in the provision of goods, services and facilities**

*A 46 year old full-time student attempted to register for an event hosted by his tertiary institution but was told he could not obtain a student discount which only applied to full-time students under the age of 30. The tertiary institution said it was aiming to increase youth participation at the event, but agreed they would develop another non-discriminatory strategy. The institution apologised and refunded the complainant the difference in the ticket price.*

### Conciliated: apology

#### **Sex and marital status discrimination in the provision of goods, services and facilities**

*When a complainant rang for a quote for shutters for her home, she was advised a business representative would not attend her home unless her husband was present. The respondent denied it had said this, however during a telephone conciliation conference the respondent's sales person and the business owner apologised for any misunderstanding. The apology was accepted by the complainant as she simply wanted the business to be made aware that this type of behaviour was unacceptable.*

### Conciliated: policy change

#### **Age discrimination in clubs**

*The complainant alleged age discrimination in the area of clubs and associations after one of the rules of the association required that if someone was aged over the age of 72, their age was referred to and highlighted (causing them an alleged disadvantage) whereas anyone younger than 72 did not have their age referred to in any way. The matter was resolved through conciliation. The respondent agreed to change the rules of the association so that no reference was made to a person's age.*

## Complaints referred to the State Administrative Tribunal

Where a complaint has not been resolved, the Commissioner may refer a complaint to the State Administrative Tribunal (SAT).

Referral of complaints to the SAT can occur in one of two ways:

- referral by the Commissioner under section 93 of the Act, where
  - the complaint cannot be resolved by conciliation
  - attempts to resolve the complaint by conciliation have been unsuccessful
  - the Commissioner is of the opinion the nature of the complaint is such that the matter should be referred to the SAT.

or

- referral under section 90 of the Act at the request of the complainant if the complaint was dismissed.

The Commissioner must provide legal assistance if requested to complainants whose matters she has referred under section 93 of the Act.

Complainants whose matters have been dismissed by the Commissioner receive no assistance.

In 2014-15, 28 matters were handled in the SAT. Of those matters referred by the Commissioner 88.9% were finalised with the assistance of Commission legal officers.

## Complaint summaries

### Impairment in employment

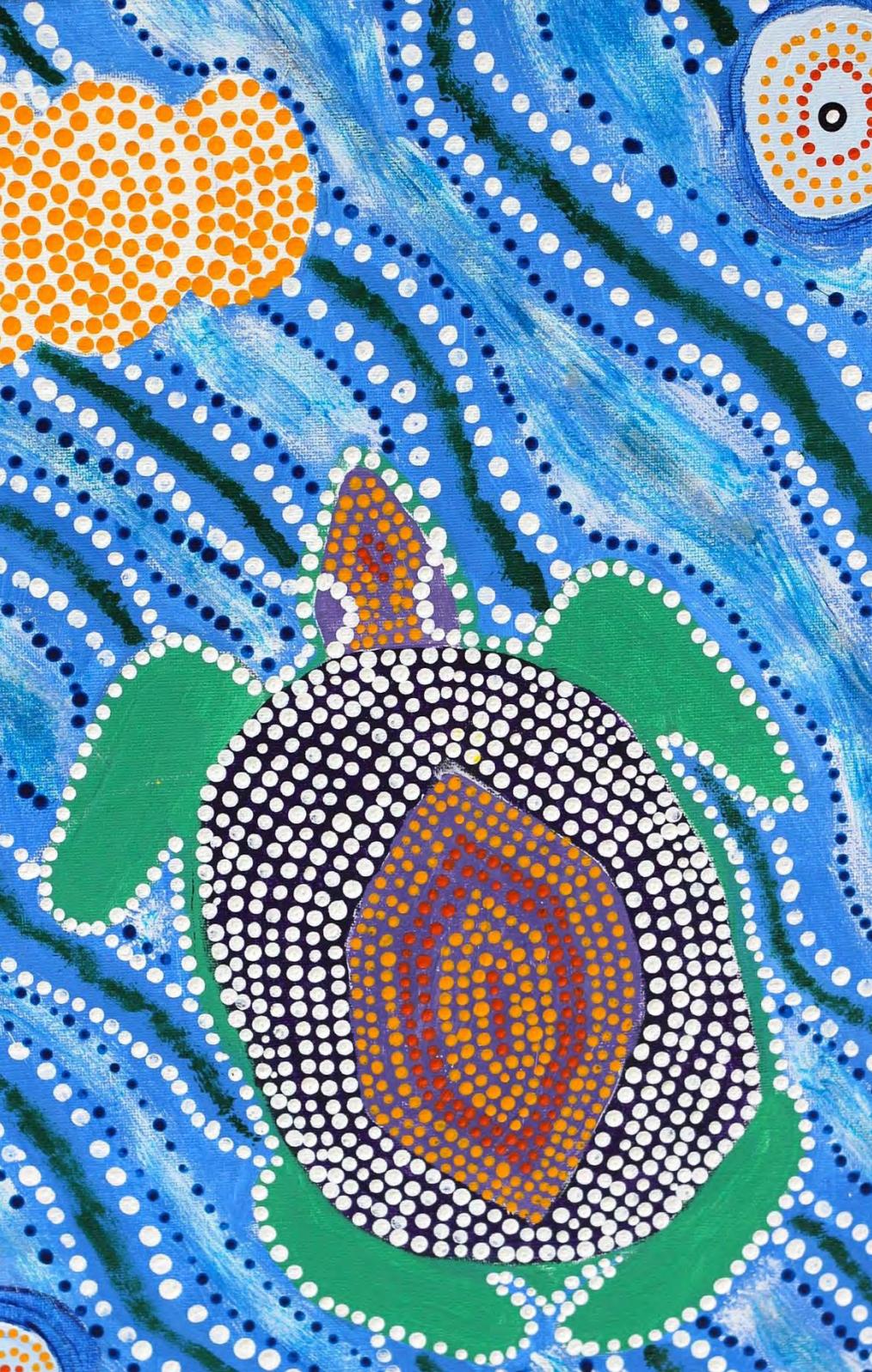
*A gardener working in local government, who had a knee injury requested to be considered for overtime work. The employer declined to make overtime work available, stating the allocation of overtime work was given at the discretion of the employer, and they were concerned about being sued if doing discretionary overtime work exacerbated the damaged knee.*

*Attempts to conciliate were unsuccessful and the complaint was referred to SAT: s93*

### Pregnancy in employment

*After a woman employed as a contracts administrator in the private sector advised her employer that she was pregnant her position was ended. Her employer stated that her position was considered unsafe so they had no choice but to end her employment.*

*Attempts to conciliate were unsuccessful and the complaint was referred to SAT: s93*



Aboriginal Calendar Competition Third Place – Juan Pickett

## Agency performance – report on operations

### Substantive equality

The Public Sector Commissioner reissued the circular which mandates implementation of the Policy Framework for Substantive Equality (the Framework) in January 2015, for a period of three years.

The circular emphasises that the Framework now applies to systemic discrimination in all grounds of the *Equal Opportunity Act 1984*.

It also alerted agencies to the fact that the Commissioner for Equal Opportunity could use the functions of section 80 of the Act to raise systemic issues directly with agencies.

The ongoing role of the Commission will include:

- Continue to assist and work with individual agencies that seek direction and feedback on their substantive equality work
- Develop and deliver education and training courses to support agencies in understanding and addressing systemic discrimination as stated in the Framework
- Identifying systemic discrimination and working with agencies and community to address these issues

During 2014-15 some of the activities undertaken were:

### Courageous conversations about race

Aimed at CEOs and senior officers of agencies, US author and racial equity leader Glenn E. Singleton lead a powerful workshop to develop an awareness of how perceptions of race still have an adverse impact.



### Have the barriers gone?

Former federal Disability Discrimination Commissioner Graeme Innes lead a forum of about 40 people from agencies and the NGO sector on the many ways in which systemic discrimination still occurs for people with disabilities.



Awareness of Aborig

Patsy Konigsburg (courtesy of Department of Education) and Glenys Collard lead a three hour workshop on Aboriginal English through the two way learning approach. This session was aimed at managers of service delivery in agencies to gain an awareness of how Aboriginal English varies from standard English.

The overall aim was for agencies to consider the impact on the way they communicate with, and provide written material to, Aboriginal people who use Aboriginal English.

### Implementing substantive equality across your agency

Mike Brown and Mary Carew-Hopkins presented on how the Department of Transport has embedded substantive equality through its strategic and operational plans.

### Commission implementation of substantive equality

Although the Commission is not mandated under the Public Sector Commissioner's circular it has chosen to continue to implement the objectives of the Framework in its own operations.

During the current year the Commission has:

- Revised the Policy on Substantive Equality to include the extended grounds of systemic discrimination
- Commenced revision of the implementation plan
- Held workshops for staff on Aboriginal English (separate from the session referred to above)
- Maintained systemic discrimination as a standing item on the agenda for staff meetings
- Identified policies requiring review which need to have impact assessments



## Significant issues

### Current and emerging issues and trends

#### Review

The Public Sector Commission's Review of organisational structures under the *Equal Opportunity Act 1984* (the Review) was released in March 2015. The Review's confirmation that the Commission remains as an autonomous, state-based entity comprising the Commissioner and appointed staff has provided a clear platform to pursue the recommendations of the Review.

#### Planning

The Commission has commenced planning to reshape its operations to address the recommendations of the Review.

#### Addressing systemic discrimination

In particular, the Review calls for the Commission to focus on addressing systemic discrimination.

Furthermore, by exploring greater use of technology, dissemination of information and seeking appropriate collaborations with other agencies, the Commission is encouraged to raise its profile and promote access to its services throughout Western Australia.



Equal Opportunity

CEOs for Gender Equity



The Commissioner for Equal Opportunity, Allannah Lucas, works throughout Western Australia to promote equality of opportunity and eliminate discrimination.

How can we help?

Select a button below to find out more, or phone our confidential enquiry service.



New Commission website is accessible on mobile devices

## Disclosure and legal compliance

### Certification of financial statements

for the Year Ended 30 June 2015

The accompanying financial statements of the Equal Opportunity Commission 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 financial year ended 30 June 2015 and the financial position as at 30 June 2015.

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.

J.Z. Milambo  
Chief Finance Officer

Date: 17 September 2015

A. Macdonald  
A/Commissioner for Equal Opportunity

Date: 17 September 2015

# Independent audit opinion



Auditor General

## INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

### COMMISSIONER FOR EQUAL OPPORTUNITY

#### Report on the Financial Statements

I have audited the accounts and financial statements of the Commissioner for Equal Opportunity.

The financial statements comprise the Statement of Financial Position as at 30 June 2015, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, Schedule of Income and Expenses by Service, Schedule of Assets and Liabilities by Service, and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

#### Commissioner's Responsibility for the Financial Statements

The Commissioner is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the Treasurer's Instructions, and for such internal control as the Commissioner determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements based on my audit. The audit was conducted in accordance with Australian Auditing Standards. Those Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commissioner's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Commissioner, as well as evaluating the overall presentation of the financial statements.

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

#### Opinion

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Commissioner for Equal Opportunity at 30 June 2015 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

#### Report on Controls

I have audited the controls exercised by the Commissioner for Equal Opportunity during the year ended 30 June 2015.

Controls exercised by the Commissioner for Equal Opportunity are those policies and procedures established by the Commissioner 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.

#### Commissioner's Responsibility for Controls

The Commissioner is responsible for maintaining an adequate system of internal control to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of public and other property, and the incurring of liabilities are in accordance with the Financial Management Act 2006 and the Treasurer's Instructions, and other relevant written law.

#### Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the controls exercised by the Commissioner for Equal Opportunity based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the adequacy of controls to ensure that the Commissioner complies with the legislative provisions. The procedures selected depend on the auditor's judgement and include an evaluation of the design and implementation of relevant controls.

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

#### Opinion

In my opinion, the controls exercised by the Commissioner for Equal Opportunity 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 2015.

#### Report on the Key Performance Indicators

I have audited the key performance indicators of the Commissioner for Equal Opportunity for the year ended 30 June 2015.

The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide information on outcome achievement and service provision.

#### Commissioner's Responsibility for the Key Performance Indicators

The Commissioner is responsible for the preparation and fair presentation of the key performance indicators in accordance with the Financial Management Act 2006 and the Treasurer's Instructions and for such controls as the Commissioner determines necessary to ensure that the key performance indicators fairly represent indicated performance.

#### Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the key performance indicators based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the key performance indicators. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments the auditor considers internal control relevant to the Commissioner's preparation and fair presentation of the key performance indicators in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the relevance and appropriateness of the key performance indicators for measuring the extent of outcome achievement and service provision.

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

**Opinion**

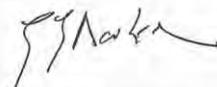
In my opinion, the key performance indicators of the Commissioner for Equal Opportunity are relevant and appropriate to assist users to assess the Commissioner's performance and fairly represent indicated performance for the year ended 30 June 2015.

**Independence**

In conducting this audit, I have complied with the independence requirements of the Auditor General Act 2006 and Australian Auditing and Assurance Standards, and other relevant ethical requirements.

**Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators**

This auditor's report relates to the financial statements and key performance indicators of the Commissioner for Equal Opportunity for the year ended 30 June 2015 included on the Commissioner's website. The Commissioner's management is responsible for the integrity of the Commissioner's website. This audit does not provide assurance on the integrity of the Commissioner's website. The auditor's report refers only to the financial statements 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 or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



GLEN CLARKE  
DEPUTY AUDITOR GENERAL  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
18 September 2015

## Statement of Comprehensive Income *for the year ended 30 June 2015*

		2015 (\$)	2014 (\$)
<b>COST OF SERVICES</b>			
<b>Expenses</b>	<b>Note</b>		
Employee benefits expense	6	2,646,628	3,569,698
Supplies and services	7	755,336	693,064
Depreciation and amortisation expense	8	71,559	64,463
Accommodation expenses	9	702,476	763,555
Other expenses	10	73,034	32,598
<b>Total cost of services</b>		<b>4,249,032</b>	<b>5,123,379</b>
<b>Income</b>			
<i>Revenue</i>			
User charges and fees	11	192,871	216,402
Commonwealth grants and contributions	12	21,369	-
Other revenue	13	25,588	37,081
<b>Total revenue</b>		<b>239,827</b>	<b>253,483</b>
<b>Total income other than income from State Government</b>		<b>239,827</b>	<b>253,483</b>
<b>NET COST OF SERVICES</b>		<b>4,009,205</b>	<b>4,869,896</b>
<b>Income from State Government</b>			
Service Appropriation	14	3,525,000	5,172,000
Service received free of charge	14	53,010	99,286
<b>Total income from State Government</b>		<b>3,578,010</b>	<b>5,271,286</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(431,195)</b>	<b>401,390</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>(431,195)</b>	<b>401,390</b>

See also the "Schedule of Income and Expenses by Service"

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

Commissioner for Equal Opportunity

## Statement of Financial Position *for the year ended 30 June 2015*

	Note	2015 (\$)	2014 (\$)
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	25	-	420,647
Restricted cash and cash equivalents	15,25	103,315	-
Receivables	16	73,891	148,628
Amounts receivable for services	17	112,000	89,000
Other current assets	18	72,927	20,249
<b>Total Current Assets</b>		<b>362,133</b>	<b>678,524</b>
<b>Non-Current Assets</b>			
Restricted cash and cash equivalents	15,25	-	86,315
Amounts receivable for services	17	215,000	215,000
Plant and equipment	19	183,081	174,062
Intangible assets	20	54,374	28,188
<b>Total Non-Current Assets</b>		<b>452,455</b>	<b>503,565</b>
<b>TOTAL ASSETS</b>		<b>814,588</b>	<b>1,182,089</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Bank overdraft	25	185,075	-
Payables	22	245,079	261,701
Provisions	23	591,282	635,427
<b>Total Current Liabilities</b>		<b>1,021,436</b>	<b>897,128</b>
<b>Non-Current Liabilities</b>			
Provisions	23	78,148	138,762
<b>Total Non-Current Liabilities</b>		<b>78,148</b>	<b>138,762</b>
<b>TOTAL LIABILITIES</b>		<b>1,099,584</b>	<b>1,035,890</b>
<b>NET ASSETS</b>		<b>(284,996)</b>	<b>146,199</b>

Commissioner for Equal Opportunity

**Statement of Financial Position** *for the year ended 30 June 2015*

		<b>2015</b>	<b>2014</b>
		<b>(\$)</b>	<b>(\$)</b>
<b>EQUITY</b>	<b>Note</b>		
Contributed equity	24	604,000	604,000
Accumulated deficit		(888,996)	(457,801)
<b>TOTAL EQUITY</b>		<b>(284,996)</b>	<b>146,199</b>

See also the 'Schedule of Assets and Liabilities by Service'

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

Commissioner for Equal Opportunity

## Statement of Changes in Equity *for the year ended 30 June 2015*

	Note	Contributed equity (\$)	Accumulated deficit (\$)	Total equity (\$)
<b>Balance at 1 July 2013</b>	24	518,000	(859,191)	(341,191)
Surplus		-	401,390	401,390
Total comprehensive income for the period		-	401,390	401,390
Transactions with owners in their capacity as owners:				
Capital appropriations		86,000	-	86,000
Total		86,000	-	86,000
<b>Balance at 30 June 2014</b>		<b>604,000</b>	<b>(457,801)</b>	<b>146,199</b>
<b>Balance at 1 July 2014</b>		<b>604,000</b>	<b>(457,801)</b>	<b>146,199</b>
Surplus (deficit)		-	(431,195)	(431,195)
<b>Total comprehensive income for the period</b>		<b>604,000</b>	<b>(888,996)</b>	<b>(284,996)</b>
Transactions with owners in their capacity as owners:				
Capital appropriations		-	-	-
Total		-	-	-
<b>Balance at 30 June 2015</b>		<b>604,000</b>	<b>(888,996)</b>	<b>(284,996)</b>

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

## Statement of Cash Flows *for the year ended 30 June 2015*

	2015 (\$)	2014 (\$)
<b>CASH FLOWS FROM STATE GOVERNMENT</b>		
Service appropriation	3,423,000	5,093,000
Capital appropriation	-	76,000
Holding account drawdowns	79,000	79,000
<b>Net Cash provided by State Government</b>	<b>3,502,000</b>	<b>5,248,000</b>
Utilised as follows:		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Payments</b>		
Employee benefits	(2,737,144)	(3,617,021)
Supplies and services	(782,871)	(841,565)
Accommodation	(784,129)	(736,881)
GST payments on purchases	(199,205)	(162,810)
<b>Receipts</b>		
Receipts from services	338,344	202,324
GST receipts on sales	53,441	23,771
GST receipts from taxation authority	126,903	136,130
<b>Net cash provided by/(used in) operating activities</b>	<b>(3,984,661)</b>	<b>(4,996,054)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
<b>Payments</b>		
Purchase of non-current assets	(106,062)	(62,806)
<b>Net cash provided by/(used in) investing activities</b>	<b>(106,062)</b>	<b>(62,806)</b>
Net increase/(decrease) in cash and cash equivalents	(588,723)	189,140
Cash and cash equivalents at the beginning of period	506,962	317,822
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>	<b>(81,761)</b>	<b>506,962</b>

Note

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

## Schedule of Income and Expense by Service *for the year ended 30 June 2015*

	Provision of Information		Avenue for Redress		Total	
	2015 (\$)	2014 (\$)	2015 (\$)	2014 (\$)	2015 (\$)	2014 (\$)
<b>COST OF SERVICES</b>						
<b>Expenses</b>						
Employee benefit expense	1,389,480	2,126,060	1,257,148	1,443,637	2,646,628	3,569,698
Supplies and services	396,218	389,183	359,118	303,881	755,336	693,064
Depreciation and amortisation expense	37,568	36,197	33,990	28,267	71,559	64,465
Accommodation expenses	368,800	428,765	333,676	334,790	702,476	763,555
<b>Other expenses</b>	38,343	18,304	34,691	14,294	73,034	32,598
<b>Total cost of services</b>	<b>2,230,408</b>	<b>2,998,512</b>	<b>2,018,624</b>	<b>2,124,867</b>	<b>4,249,032</b>	<b>5,123,379</b>
<b>Income</b>						
User charges and fees	192,871	216,402	-	-	192,871	216,402
Commonwealth grants and contributions	21,369	-	-	-	21,369	-
Other revenue	25,588	37,081	-	-	25,588	37,081
<b>Total income other than income from State Government</b>	<b>239,827</b>	<b>253,483</b>	<b>-</b>	<b>-</b>	<b>239,827</b>	<b>253,483</b>
<b>NET COST OF SERVICES</b>	<b>1,990,581</b>	<b>2,745,029</b>	<b>2,018,624</b>	<b>2,124,867</b>	<b>4,009,205</b>	<b>4,869,896</b>
<b>Income from State Government</b>						
Service appropriation	1,850,625	2,939,495	1,674,375	2,232,505	3,525,000	5,172,000
Services received free of charge	27,830	56,429	25,180	42,857	53,010	99,286
<b>Total income from State Government</b>	<b>1,878,455</b>	<b>2,995,924</b>	<b>1,699,555</b>	<b>2,275,362</b>	<b>3,578,010</b>	<b>5,271,286</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>112,126</b>	<b>250,895</b>	<b>(319,069)</b>	<b>150,495</b>	<b>(431,195)</b>	<b>401,390</b>

The Schedule of Income and Expense by Services should be read in conjunction with the accompanying notes.

## Schedule of Assets and Liabilities by Service as at 30 June 2015

	Provision of Information		Avenue for Redress		Total	
	2015 (\$)	2014 (\$)	2015 (\$)	2014 (\$)	2015 (\$)	2014 (\$)
<b>Assets</b>						
Current assets	190,119	385,619	172,013	292,905	362,132	678,524
Non-current assets	237,540	286,186	214,916	217,379	452,456	503,565
<b>Total assets</b>	<b>427,659</b>	<b>671,805</b>	<b>386,929</b>	<b>510,284</b>	<b>814,588</b>	<b>1,182,089</b>
<b>Liabilities</b>						
Current liabilities	541,362	509,856	480,075	387,272	1,021,437	897,128
Total non-current liabilities	41,028	78,860	37,120	59,902	78,148	138,792
<b>Total liabilities</b>	<b>582,390</b>	<b>588,716</b>	<b>517,195</b>	<b>447,174</b>	<b>1,099,585</b>	<b>1,035,890</b>
<b>NET ASSETS</b>	<b>(154,731)</b>	<b>83,089</b>	<b>(130,266)</b>	<b>63,110</b>	<b>(284,997)</b>	<b>146,199</b>

The Schedule of Assets and Liabilities by Service should be read in conjunction with the accompanying notes.

## Summary of Consolidated Account Appropriations and Income Estimates *for the year ended 30 June 2015*

	2015 Estimate (\$)	2015 Actual (\$)	Variance (\$)	2015 Actual (\$)	2014 Actual (\$)	Variance (\$)
<b>Delivery Services</b>						
Item 77 Net amount appropriated to deliver services	3,248,000	3,248,000	-	3,248,000	4,853,000	(1,605,000)
Amount Authorised by Other Statutes						
Salaries and Allowances Act 1975	277,000	277,000	-	277,000	319,000	(42,000)
<b>Total appropriations provided to deliver services</b>	<b>3,252,000</b>	<b>3,525,000</b>	<b>-</b>	<b>3,525,000</b>	<b>5,172,000</b>	<b>(1,647,000)</b>
<b>Capital</b>						
Item 160 Capital appropriations	-	-	-	-	86,000	(86,000)
<b>GRAND TOTAL</b>	<b>3,525,000</b>	<b>3,525,000</b>	<b>-</b>	<b>3,525,000</b>	<b>5,258,000</b>	<b>(1,733,000)</b>
<b>Details of Expenses by Services</b>						
Provision of Information	2,058,000	2,230,408	172,408	2,230,408	2,998,512	(768,104)
Avenue of Redress	1,860,000	2,018,624	158,624	2,018,624	2,124,867	(106,243)
Total Cost of Services	3,918,000	4,249,032	331,032	4,249,032	5,123,379	(874,347)
Less total income	(385,000)	(239,827)	145,173	(239,827)	(253,483)	13,656
Net Cost of Services	3,533,000	4,009,204	476,204	4,009,204	4,869,896	(860,692)
Adjustments	(8,000)	(484,204)	(476,204)	(484,204)	302,104	(786,308)
<b>Total appropriations provided to deliver services</b>	<b>3,525,000</b>	<b>3,525,000</b>	<b>-</b>	<b>3,525,000</b>	<b>5,172,000</b>	<b>(1,647,000)</b>
<b>Capital Expenditure</b>						
Purchase of non-current intangible assets	-	-	-	-	-	-
Adjustments for other funding sources	-	-	-	-	86,000	(86,000)
<b>Capital appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,000</b>	<b>(86,000)</b>

Adjustments comprise movements in cash balances and other accrual items such as receivables, payables and superannuation.

Note 29 'Explanatory statement' provides details of any significant variations between estimates and actual results 2015 and between the actual results for 2015 and 2014

## Notes to the Financial Statements for the year ended 30 June 2015

### Note 1 Australian Accounting Standards

#### General

The Commission's financial statements for the year ended 30 June 2015 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

The Commission has adopted any applicable new and revised Australian Accounting Standards from their operative dates.

#### Early adoption of standards

The Commission cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. There has been no early adoption of Australian Accounting Standards that have been issued or amended [but are not operative] by the Commission for the annual reporting period ended 30 June 2015.

### Note 2 Summary of significant accounting policies

#### (a) General statement

The Commission is a not-for-profit reporting entity that prepares general purpose financial statements in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB as applied by the Treasurer's instructions. Several of these are modified by the Treasurer's instructions to vary application, disclosure, format and wording.

The *Financial Management Act* and the Treasurer's instructions impose legislative provisions that govern the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

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.

#### (b) Basis of preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars and all values are rounded to the nearest dollar.

**Note 4** 'Judgements made by management in applying accounting policies' discloses judgements that have been made in the process of applying the Commission's accounting policies resulting in the most significant effect on amounts recognised in the financial statements.

**Note 5** 'Key sources of estimation uncertainty' discloses key assumptions made concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Notwithstanding the Department's deficiency of net assets, the financial statements have been prepared on the going concern basis. This basis has been adopted as the Department is a State Government agency funded by Parliamentary appropriation from the Consolidated Account.

## Notes to the Financial Statements *for the year ended 30 June 2015*

### (c) Reporting entity

The reporting entity comprises the Commission and no other related bodies.

#### Mission

The Commission's mission is to lead in the elimination of discrimination and build a community that reflects and promotes equality of opportunity and human rights.

The Commission is predominantly funded by Parliamentary appropriations. It provides training services on a fee-for-service basis. The fees charged are determined by prevailing market forces. The financial statements encompass all funds through which the Commission controls resources to carry on its functions.

#### Services

The Commission provides the following services:

##### *Service 1: Provision of Information*

Comprises information and advice regarding equal opportunity and human rights.

##### *Service 2: Avenue of Redress*

Comprises avenue of redress for unlawful discrimination and unreasonable treatment.

### (d) 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 by the Government (the owner) 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.

### (e) Income

#### Revenue recognition

Revenue is recognised and measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

##### *Sale of goods*

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership transfer to the purchaser and can be measured reliably.

##### *Provision of services*

Revenue is recognised by reference to the stage of completion of the transaction.

##### *Service appropriations*

Service Appropriations are recognised as revenues at fair value in the period in which the Commission gains control of the appropriated funds. The Commission gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

## Notes to the Financial Statements for the year ended 30 June 2015

### *Net appropriation determination*

The Treasurer may make a determination providing for prescribed receipts to be retained for services under the control of the Commission. In accordance with the determination specified in the 2014-2015 Budget Statements, the Commission retained \$239,827 in 2015 (\$253,483 in 2014) from the following:

- Proceeds from the provision of Community Education Services;
- Proceeds from the provision of service to the Indian Ocean Territories;
- Proceeds from Public relations events held by the Commission (International Women's Day Breakfast seminar)

### *Grants, donations, gifts and other non-reciprocal contributions*

Revenue is recognised at fair value when the Commission obtains control over the assets comprising the contributions, usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

The Commission received funding from the Commonwealth for the provision of service for the Indian Ocean Territories \$21,369 in 2015, (\$2,378 in 2014.)

### Gains

Realised or unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets.

## **(f) Plant and equipment**

### Capitalisation/expensing of assets

Items of plant and equipment costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income.

### Initial recognition and measurement

All items of plant and equipment are initially recognised at cost.

For items of plant and equipment acquired at no cost or for nominal cost, the cost is the fair value at the date of acquisition.

### Subsequent measurement

Subsequent to initial recognition as an asset, the historical cost model is used for plant and equipment. All items of plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

### Depreciation

All non-current assets 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.

Depreciation is calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

Computer hardware	4 years
Furniture, fixtures and fittings	10 years
Office equipment	5 years

**(g) Intangible assets**

Capitalisation/expensing of assets

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$5,000 or more are capitalised. The cost of utilising the assets is expensed (amortised) over their useful lives. Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

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

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

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life which is reviewed annually) on the straight line basis. All intangible assets controlled by the Commission have a finite useful life and zero residual value.

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

Website Costs 3 years

Software (a) 3-5 years

(a) Software that is not integral to the operation of any related hardware.

Website costs

Website costs are charged as expenses when they are incurred unless they relate to the acquisition or development of an asset when they may be capitalised and amortised. Generally, costs in relation to feasibility

studies during the planning phase of a website, and ongoing costs of maintenance during the operating phase are expensed. Costs incurred in building or enhancing a website, to the extent that they represent probable future economic benefits that can be reliably measured, are capitalised.

Computer Software

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

**(h) Impairment of assets**

Plant and equipment assets are tested for any indication of impairment at the end of each reporting period. 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. As the Commission is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

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 falling replacement costs.

## Notes to the Financial Statements *for the year ended 30 June 2015*

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at the end of each reporting period irrespective of whether there is any indication of impairment.

### (i) Leases

The Commission has not entered into any finance leases.

The Commission holds operating leases for buildings and motor vehicles. Operating leases are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased properties.

### (j) Financial instruments

In addition to cash, the Commission has two categories of financial instrument:

- Receivables; and
- Financial liabilities measured at amortised cost.

Financial instruments have been disaggregated into the following classes

- Financial Assets
  - Cash and cash equivalents
  - Restricted cash and cash equivalents
  - Receivables
  - Amounts receivable for services
- Financial Liabilities
  - Payables

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

### (k) Cash and cash equivalents

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.

### (l) Accrued salaries

Accrued salaries represent the amount due to staff but unpaid at the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Commission considers the carrying amount of accrued salaries to be equivalent to its net fair value (refer Note 23).

The accrued salaries suspense account consists of amounts paid annually into a suspense account over a period of 10 financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur instead of the normal 26. No interest is received on this account.

**(m) Amounts receivable for services (holding account)**

The Commission receives funding on an accrual basis. The appropriations are paid partly in cash and partly as an asset (holding account receivable). The accrued amount receivable is accessible on the emergence of the cash funding requirement to cover leave entitlements and asset replacement.

**(n) Receivables**

Receivables are recognised at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Commission will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

**(o) Payables**

Payables are recognised at the amounts payable when the Commission 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.

**(p) Provisions**

Provisions are liabilities of uncertain timing or amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of

the amount of the obligation. Provisions are reviewed at the end of each reporting period

Provisions – employee benefits

All annual leave and long service leave provisions are in respect of employees' services up the end of the reporting period.

*Annual leave*

The liability for annual leave that is expected to be settled within 12 months after the end of the reporting period is recognised and measured at the undiscounted amounts expected to be paid when the liability is settled.

Annual leave that is not expected to be settled within 12 months after the reporting period is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are 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.

The provision for annual leave is classified as a current liability as the Commission does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

## Notes to the Financial Statements for the year ended 30 June 2015

### *Long service leave*

The liability for long service leave that is expected to be settled within 12 months after the end of the reporting period is recognised and measured at the undiscounted amounts expected to be paid when the liability is settled.

Long service leave that is not expected to be settled within 12 months after the end of the reporting period is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are 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.

Unconditional long service leave provisions are classified as current liabilities as the Commission 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 Commission has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

### *Purchased Leave*

The provision for purchased leave relates to Public Service employees who have entered into an agreement to self-fund up to an additional ten weeks leave per calendar year. The provision recognises the value of salary set aside for employees and is measured at the undiscounted amounts expected to be paid when the liabilities are settled. The liability is measured on the same basis as annual leave.

### *Superannuation*

The Government Employees Superannuation Board (GESB) and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

Eligible employees contribute to the Pension Scheme, a defined benefit pension scheme closed to new members since 1987, or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme closed to new members since 1995.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension Scheme or the GSS became non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). From 30 March 2012, existing members of the WSS or GESBS and new employees have been able to choose their preferred superannuation fund provider. The Commission makes contributions to GESB or other fund provider on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. These contributions extinguish the liability for superannuation charges in respect of employees who are not members of Pension Scheme or GSS.

## Notes to the Financial Statements *for the year ended 30 June 2015*

The GSS is a defined benefit scheme for the purposes of employees and whole-of-government reporting. However, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the Commission to GESB extinguishes the agency's obligations to the related superannuation liability.

The Commission has no liabilities under the Pension Scheme or the GSS. The liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Commission to the GESB.

The GESB makes all benefit payments in respect of the Pension Scheme and GSS, and is recouped from the Treasurer for the employer's share.

### Provisions – other

#### *Employment on-costs*

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' and are not included as part of the Commission's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

#### **(q) Superannuation expense**

The superannuation expense in the Statement of Comprehensive Income comprises of employer contributions paid to the GSS (concurrent contributions), the WSS, and the GESBS, or other superannuation funds. The employer contribution paid to the GESB in

respect of the GSS is paid back into the Consolidated Account by the GESB.

#### **(r) Assets and services received free of charge or for nominal cost**

Assets and services received free of charge or for nominal cost that can be reliably measured are recognised as income at fair value of the assets and/or the fair value of those services that can be reliably measured and the Commission would otherwise pay for. A corresponding expense is recognised for services received. Receipts of assets re recognised in the Statement of Financial Position.

Assets or services received from other State Government agencies are separately disclosed under Income from State Government in the Statement of Comprehensive Income.

#### **(s) Comparative figures**

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

### **Note 3 Judgements made by management in applying accounting policies**

The preparation of financial statements requires management to make judgements about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. The Commission evaluates these judgements regularly.

#### *Operating lease commitments*

The Commission has entered into a lease for a building used for office accommodation. It has been determined that the lessor retains substantially all the risks and rewards incidental to ownership. Accordingly, this lease has been classified as an operating lease.

**Note 4 Key sources of estimation uncertainty**

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

*Long Service Leave*

Several estimations and assumptions used in calculating the Commission's long service leave provision include expected future salary rates, discount rates, employee retention rates and expected future payments. Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

**Note 5 Disclosure of changes in accounting policy and estimates**

Initial application of an Australian Accounting Standard

The Commission has applied the following Australian Accounting Standards effective, or adopted, for annual reporting periods beginning on or after 1 July 2014 that impacted on the Commission.

*Int 21 Levies*

This Interpretation clarifies the circumstances under which a liability to pay a government levy imposed should be recognised. There is no financial impact for the Commission at reporting date.

*AASB 10*

*Consolidated Financial Statements*

This Standard, issued in August 2011, supersedes AASB 127 Consolidated and separate Financial Statements and Int 112 Consolidation – Special Purpose Entities, introducing a number of changes to accounting treatments

The adoption of the new Standard has no financial impact for the Commission as it does not impact accounting for related bodies and the Commission has no interests in other entities..

*AASB 11*

*Joint Arrangements*

This Standard, issued in August 2011, supersedes AASB 131 *Interests in Joint Ventures*, introduces new principles for determining the type of joint arrangement that exists, which are more aligned to the actual rights and obligations of the parties to the arrangement.

There is no financial impact for the Model Commission as the new standard continues to require the recognition of the Commission's share of assets and share of liabilities for the unincorporated joint operation.

<i>AASB 12</i>	<i>Disclosure of Interests in Other Entities</i>  This Standard, issued in August 2011, supersedes disclosure requirements in AASB 127 Consolidated and Separate Financial Statements, AASB 128 Investments in Associates and AASB 131 Interests in Joint Ventures. There is no financial impact.
<i>AASB 127</i>	<i>Separate Financial Statements</i>  This Standard, issued in August 2011, supersedes AASB 127 Consolidated and Separate Financial Statements removing the consolidation requirements of the earlier standard whilst retaining accounting and disclosure requirements for the preparation of separate financial statements. There is no financial impact.
<i>AASB 128</i>	<i>Investments in Associates and Joint Ventures</i>  This Standard supersedes AASB 128 Investments in Associates, introducing a number of clarifications for the accounting treatments of changed ownership interest. The adoption of the new Standard has no financial impact for the Model Commission as it does not hold investments in associates and joint ventures.

<i>AASB 1031</i>	<i>Materiality</i>  This Standard supersedes AASB 1031 (February 2010), removing Australian guidance on materiality not available in IFRSs and refers to guidance on materiality in other Australian pronouncements. There is no financial impact.
<i>AASB 1055</i>	<i>Budgetary Reporting</i>  This Standard requires specific budgetary disclosures in the general purpose financial statements of not-for-profit entities within the General Government Sector. The Commission will be required to disclose additional budgetary information and explanations of major variances between actual and budgeted amounts, though there is no financial impact.
<i>AASB 2011-7</i>	<i>Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 &amp; 1038 and Int 5, 9, 16 &amp; 17]</i>  This Standard gives effect to consequential changes arising from the issuance of AASB 10, AASB 11, AASB 127 Separate Financial Statements and AASB 128 Investments in Associates and Joint Ventures. There is no financial impact for the Commission.

**Notes to the Financial Statements** for the year ended 30 June 2015

AASB 2012-3 *Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]*

This Standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria, including clarifying the meaning of “currently has a legally enforceable right of set-off” and that some gross settlement systems may be considered equivalent to net settlement. There is no financial impact.

AASB 2013-3 *Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets*

This Standard introduces editorial and disclosure changes. There is no financial impact.

AASB 2013-4 *Amendments to Australian Accounting Standards – Novation of Derivatives and Continuation of Hedge Accounting [AASB 139]*

This Standard permits the continuation of hedge accounting in circumstances where a derivative, which has been designated as a hedging instrument, is novated from one counterparty to a central counterparty as a consequence of laws or regulations. The commission does not routinely enter into derivatives or hedges, therefore there is no financial impact.

AASB 2013-8 *Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities [AASB 10, 12 & 1049]*

The amendments, issued in October 2013, provide significant guidance in determining whether a not-for-profit entity controls another entity when financial returns are not a key attribute of the investor’s relationship. The Standard has no financial impact in its own right, rather the impact results from the adoption of the amended AASB 10.

AASB 2013-9 *Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments*

Part B of this omnibus Standard makes amendments to other Standards arising from the deletion of references to AASB 1031 in other Standards for periods beginning on or after 1 January 2014. It has no financial impact

AASB  
108.30,31

***Future impact of Australian Accounting Standards not yet operative***

AASB 2014-1 *Amendments to Australian Accounting Standards*

Part A of this Standard consists primarily of clarifications to Accounting Standards and has no financial impact for the Commission.

Part B of this Standard has no financial impact as the Commission contributes to schemes that are either defined contribution plans, or deemed to be defined contribution plans.

Part C of this Standard has no financial impact as it removes references to AASB 1031 Materiality from a number of Accounting Standards.

AASB 2015-7 *Amendments to Australian Accounting Standards - Fair Value Disclosures of Not-for-Profit Public Sector Entities*

This Standard relieves not-for-profit public sector entities from the reporting burden associated with various disclosures required by AASB 13 for assets within the scope of AASB 116 that are held primarily for their current service potential rather than to generate future net cash inflows. It has no financial impact.

The Commission cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 Application of Australian Accounting Standards and Other Pronouncements or by an exemption from TI 1101. By virtue of a limited exemption, the Commission has early adopted AASB 2015-7 Amendments to Australian Accounting Standards - Fair Value Disclosures of Not-for-Profit Public Sector Entities. Where applicable, the Commission plans to apply the following Australian Accounting Standards from their application date.

**Operative for reporting periods beginning on/after**

AASB 9 *Financial Instruments* 1 Jan 2018

This Standard supersedes AASB 139 Financial Instruments: Recognition and Measurement, introducing a number of changes to accounting treatments.

The mandatory application date of this Standard is currently 1 January 2018 after being amended by AASB 2012-6, AASB 2013-9 and AASB 2014-1 Amendments to Australian Accounting Standards. The Commission has not yet determined the application or the potential impact of the Standard.

AASB 15 *Revenue from Contracts with Customers* 1 Jan 2017

This Standard establishes the principles that the Commission shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The Commission has not yet determined the application or the potential impact of the Standard.

AASB 2010-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)* [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Int 2, 5, 10, 12, 19 & 127] 1 Jan 2018

This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010.

The mandatory application date of this Standard has been amended by AASB 2012-6 and AASB 2014-1 to 1 January 2018. The Commission has not yet determined the application or the potential impact of the Standard.

AASB 2013-9 *Amendments to Australian Accounting Standards Conceptual Framework, Materiality and Financial Instruments.* 1 Jan 2015

Part C of this omnibus Standard defers the application of AASB 9 to 1 January 2017. The application date of AASB 9 was subsequently deferred to 1 January 2018 by AASB 2014-1. The Commission has not yet determined the application or the potential impact of AASB 9.

**Notes to the Financial Statements** for the year ended 30 June 2015

AASB 2014-1 *Amendments to Australian Accounting Standards* 1 Jan 2015

Part E of this Standard makes amendments to AASB 9 and consequential amendments to other Standards. It has not yet been assessed by the Authority to determine the application or potential impact of the Standard.

AASB 2014-3 *Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & 11]* 1 Jan 2016

The Commission establishes Joint Operations in pursuit of its objectives and does not routinely acquire interests in Joint Operations. Therefore, there is no financial impact on application of the Standard.

AASB 2014-4 *Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]* 1 Jan 2016

The adoption of this Standard has no financial impact for the Model Commission as depreciation and amortisation is not determined by reference to revenue generation, but by reference to consumption of future economic benefits.

AASB 2014-5 *Amendments to Australian Accounting Standards arising from AASB 15* 1 Jan 2017

This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 15. The Commission has not yet determined the application or the potential impact of the Standard.

AASB 2014-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)* 1 Jan 2018

This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 9 (December 2014). The Commission has not yet determined the application or the potential impact of the Standard.

**Notes to the Financial Statements** for the year ended 30 June 2015

AASB 2014-8 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010) [AASB 9 (2009 & 2010)]* 1 Jan 2015

This Standard makes amendments to AASB 9 Financial Instruments (December 2009) and AASB 9 Financial Instruments (December 2010), arising from the issuance of AASB 9 Financial Instruments in December 2014. The Commission has not yet determined the application or the potential impact of the Standard.

AASB 2014-9 *Amendments to Australian Accounting Standards – Equity Method in Separate Financial Statements [AASB 1, 127 & 128]* 1 Jan 2016

This Standard amends AASB 127, and consequentially amends AASB 1 and AASB 128, to allow entities to use the equity method of accounting for investments in subsidiaries, joint ventures and associates in their separate financial statements. The Commission has not yet determined the application or the potential impact of the Standard.

AASB 2014-10 *Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture [AASB 10 & 128]* 1 Jan 2016

This Standard amends AASB 10 and AASB 128 to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture. The Commission has not yet determined the application or the potential impact of the Standard.

AASB 2015-1 *Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012–2014 Cycle [AASB 1, 2, 3, 5, 7, 11, 110, 119, 121, 133, 134, 137 & 140]* 1 Jan 2016

These amendments arise from the issuance of International Financial Reporting Standard Annual Improvements to IFRSs 2012–2014 Cycle in September 2014, and editorial corrections. The Commission has determined that the application of the Standard has no financial impact.

**Notes to the Financial Statements** for the year ended 30 June 2015

AASB 2015-2 *Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]* 1 Jan 2016

This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements. There is no financial impact.

AASB 2015-3 *Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality* 1 Jul 2015

This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing that Standard to effectively be withdrawn. There is no financial impact.

AASB 2015-6 *Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049]* 1 Jul 2016

The amendments extend the scope of AASB 124 to include application by not-for-profit public sector entities. Implementation guidance is included to assist application of the Standard by not-for-profit public sector entities. There is no financial impact.

**Notes to the Financial Statements** for the year ended 30 June 2015

**Note 6 Employee benefit expense**

Wages and salaries (a)  
 Superannuation – defined contribution plans (b)  
 Other related expenses

	<b>2015</b> (\$)	<b>2014</b> (\$)
	2,350,058	3,278,649
	258,872	261,807
	37,698	29,243
	<b>2,646,628</b>	<b>3,569,699</b>

a) Includes the value of the fringe benefit to the employee plus the fringe benefit tax component, leave entitlements including superannuation contribution component.

b) Defined contribution plans include West State, Gold State, GESB and other eligible funds.

Employment on-costs expenses, such as workers' compensation insurance are included at note 10 'Other Expenses'. Employment on-costs liability is included in note 23 'Provisions'.

**Note 7 Supplies and services**

Communications  
 Consultants and contractors  
 Consumables  
 Materials  
 Travel  
 Other

	79,073	66,205
	445,003	439,377
	35,402	34,561
	7,719	1,345
	43,535	40,541
	144,604	111,035
	<b>755,336</b>	<b>693,064</b>

**Notes to the Financial Statements** for the year ended 30 June 2015

**Note 8 Depreciation and amortisation expense**

**Depreciation**

Office equipment

Computer hardware

Furniture fixtures and fittings

**Total depreciation**

**Amortisation**

Intangible assets

Total amortisation

**Total depreciation and amortisation**

	<b>2015</b> (\$)	<b>2014</b> (\$)
	13,583	7,587
	9,347	13,919
	31,916	28,459
	<b>54,845</b>	<b>49,965</b>
	16,713	14,498
	16,713	14,498
	<b>71,559</b>	<b>64,463</b>

**Note 9 Accommodation expenses**

Building rental operating lease expense

	702,476	763,555
	<b>702,476</b>	<b>763,555</b>

**Note 10 Other expenses**

Other expenses (a)

	73,034	32,598
	<b>73,034</b>	<b>32,598</b>

(a) Includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liability is included at note 23 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

**Notes to the Financial Statements** for the year ended 30 June 2015

**Note 11 User charges and fees**

Training course fees  
Other services provided

	<b>2015 (\$)</b>	<b>2014 (\$)</b>
	192,871	207,933
	-	8,470
	<b>192,871</b>	<b>216,403</b>

**Note 12 Commonwealth grants and contributions**

Grant from Commonwealth – Indian Ocean Territories

	21,369	-
	<b>21,369</b>	-

**Note 13 Other Revenue**

Recoups  
Other revenues

	20,588	14,089
	5,000	22,992
	<b>25,588</b>	<b>37,081</b>

## Notes to the Financial Statements *for the year ended 30 June 2015*

### Note 14 Income from State Government

Appropriation received during the period:

Service appropriations (a)

Service received free of charge (b)

Determined on the basis of the following estimates provided by agencies:

Department of Finance – Building and Management Works

Department of Racing, Gaming and Liquor – FMIS Hosting services

	2015 (\$)	2014 (\$)
	3,525,000	5,172,000
	<b>3,525,000</b>	<b>5,172,000</b>
	8,838	7,809
	44,172	91,477
	<b>53,010</b>	<b>99,286</b>
	<b>3,578,010</b>	<b>5,271,286</b>

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

(b) *Assets or services received free of charge or for nominal cost are recognised as revenue at fair value of the assets and/or services that can be reliably measured and which would have been purchased if they were not donated.*

Contributions of assets or services in the nature of contributions by owners are recognised direct to equity.

### Note 15 Restricted cash and cash equivalents

#### Current

Accrued salaries suspense account (a)

#### Non-current

Accrued salaries suspense account (a)

	103,315	-
	-	86,315
	<b>103,315</b>	<b>86,315</b>

(a) *Funds held in the suspense account used only for the purpose of meeting the 27th pay in a financial year that occurs every 11 years.*

Commissioner for Equal Opportunity

## Notes to the Financial Statements *for the year ended 30 June 2015*

### Note 16 Receivables

#### Current

#### Receivable

#### GST Receivable

#### Total Current

	2015 (\$)	2014 (\$)
	32,456	130,971
	41,435	17,657
	<b>73,891</b>	<b>148,628</b>

### Note 17 Amounts receivable for services (Holding Account)

#### Current

#### Non-Current

	112,000	89,000
	215,000	215,000
	<b>327,000</b>	<b>304,000</b>

Represents 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.

### Note 18 Other assets

#### Current

#### Prepayments

#### Total Current

	72,926	20,249
	<b>72,926</b>	<b>20,249</b>

## Notes to the Financial Statements *for the year ended 30 June 2015*

### Note 19 Plant and Equipment

#### Office equipment

At cost

Accumulated depreciation

#### Furniture fixtures and fittings

At cost

Accumulated depreciation

#### Computer Hardware

At cost

Accumulated depreciation

	2015 (\$)	2014 (\$)
At cost	79,644	79,644
Accumulated depreciation	(44,644)	(26,769)
	<u>35,000</u>	<u>52,875</u>
At cost	341,862	284,725
Accumulated depreciation	(212,373)	(180,457)
	<u>129,489</u>	<u>104,268</u>
At cost	62,435	56,410
Accumulated depreciation	(43,843)	(39,491)
	<u>18,592</u>	<u>16,919</u>
	<u><b>183,081</b></u>	<u><b>174,062</b></u>

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

	Office equipment (\$)	Furniture fixture and fittings (\$)	Computer (\$)	Total (\$)
<b>2015</b>				
Carrying amount at start of year	52,875	104,267	16,919	174,061
Additions	-	57,138	6,025	63,163
Depreciation	(17,875)	(31,916)	(4,352)	(54,143)
<b>Carrying amount at end of year</b>	<u><b>35,000</b></u>	<u><b>129,489</b></u>	<u><b>18,592</b></u>	<u><b>183,081</b></u>
<b>2014</b>				
Carrying amount at start of year	24,446	132,726	4,049	161,221
Additions	36,016	-	26,789	62,806
Depreciation	(7,587)	(28,459)	(13,919)	(49,965)
<b>Carrying amount at end of year</b>	<u><b>52,875</b></u>	<u><b>104,267</b></u>	<u><b>16,919</b></u>	<u><b>174,062</b></u>

**Notes to the Financial Statements** for the year ended 30 June 2015

**Note 20 Intangible Assets**

**Computer Software**

At cost

Accumulated amortisation

**Work in Progress**

At cost

**Total intangible asset**

Reconciliations:

**Computer Software**

Carrying amount at start of year

Additions

Amortisation expense

**Carrying amount at end of year**

**Work in Progress**

Carrying amount at start of year

Addition

Transfer

**Carrying amount at end of year**

	<b>2015</b> (\$)	<b>2014</b> (\$)
	140,124	97,224
	(85,750)	(69,036)
	<b>54,374</b>	<b>28,188</b>
	-	-
	<b>54,374</b>	<b>28,188</b>
	28,188	18,036
	42,900	24,650
	(16,713)	(14,498)
	<b>54,375</b>	<b>28,188</b>
	-	24,650
	-	-
	-	(24,650)
	<b>-</b>	<b>-</b>

**Note 21 Impairment of assets**

There were no indications of impairment to plant and equipment and intangible assets at 30 June 2015.

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

**Notes to the Financial Statements** for the year ended 30 June 2015

**Note 22 Payables**

**Current**

Accrued salaries
Accrued expenses
Trade payables
Commonwealth Paid Parental Leave
<b>Total Current</b>

<b>2015</b>	<b>2014</b>
(\$)	(\$)
79,290	69,496
122,066	190,120
46,029	4,390
(2,305)	(2,305)
<b>245,080</b>	<b>261,701</b>

**Note 23 Provisions**

**Current**

**Employee benefits provision**

Annual leave (a)
Long service leave (b)
Purchased leave (c)

151,397	219,392
426,685	399,357
9,486	12,717
<b>587,568</b>	<b>631,466</b>

**Other provisions**

Employment on-costs (d)
-------------------------

3,714	3,961
<b>3,714</b>	<b>3,961</b>
<b>591,282</b>	<b>635,427</b>

**Non-current**

**Employee benefits provision**

Long service leave (b)
------------------------

77,650	137,900
<b>77,650</b>	<b>137,900</b>

**Other provisions**

Employment on-costs (d)
-------------------------

498	862
498	862
<b>78,148</b>	<b>138,762</b>

**Notes to the Financial Statements** for the year ended 30 June 2015

(a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of the end of the reporting period  
 More than 12 months after the reporting period

	<b>2015</b> <b>(\$)</b>	<b>2014</b> <b>(\$)</b>
	118,956	164,386
	32,441	55,006
	<b>151,397</b>	<b>219,392</b>

(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of the end of the reporting period  
 More than 12 months after the reporting period

	127,331	155,289
	377,004	381,968
	<b>504,335</b>	<b>537,257</b>

(c) Purchased leave scheme liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Actual settlement of liabilities is expected to occur as follows:

Within 12 months of the end of the reporting period

	9,486	12,717
	<b>9,486</b>	<b>12,717</b>

**Notes to the Financial Statements** for the year ended 30 June 2015

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

The associated expense, apart from unwinding of the discount (finance cost), is disclosed in note 10 'Other expenses'.

Movements in each class of provisions during the financial year, other than employee benefits, are set out below.

**Employment on-cost provision**

Carrying amount at start of year  
 Reversal of provisions recognised  
**Carrying amount at end of year**

	<b>2015</b> (\$)	<b>2014</b> (\$)
	4,823	5,177
	(611)	(354)
	<b>4,212</b>	<b>4,823</b>

**Note 24 Equity**

The Western Australian Government holds the equity interest in the Commission on behalf of the community. Equity represents the residual interest in the net assets of the Commission.

**Contributed equity**

Balance at start of period

**Contributions by owners**

Capital appropriation  
 Total contribution by owners  
**Balance at end of period**

	604,000	518,000
	-	86,000
	-	86,000
	<b>604,000</b>	<b>604,000</b>

**Accumulated surplus/(deficit)**

Balance at start of year  
 Result for the period  
**Balance at end of year**

	(457,801)	(859,191)
	(431,195)	401,390
	<b>(888,996)</b>	<b>(457,801)</b>

**Total Equity at end of period**

	<b>(284,995)</b>	<b>146,199</b>
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**Notes to the Financial Statements** for the year ended 30 June 2015**Note 25 Notes to the Statement of Cash Flows****Reconciliation of cash**

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

	<b>2015</b> <b>(\$)</b>	<b>2014</b> <b>(\$)</b>
Cash and cash equivalents	-	420,647
Bank overdraft	(185,075)	-
Restricted cash and cash equivalents (refer to note 15 'Restricted cash and cash equivalents')	103,315	86,315
	<b>(81,760)</b>	<b>506,962</b>
<b>Reconciliation of net cost of services to net cash flows provided by/ (used in) operating activities</b>		
Net cost of services	(4,009,205)	(4,869,896)
<b>Non-cash items:</b>		
Depreciation and amortisation expense	71,559	64,463
Service received free of charge	53,010	99,286
<b>(Increase)/decrease in assets:</b>		
Current receivables (a)	98,515	(51,159)
Other current assets	(52,677)	(147)
<b>Increase/(decrease) in liabilities:</b>		
Current payables (a)	(22,241)	(187,750)
Current provisions	(44,145)	(45,046)
Non-current provisions	(60,616)	(534)
Net GST receipts/(payments) (b)	(23,778)	(2,909)
Change in GST in receivables/payables (c)	4,917	(2,362)
<b>Change in GST in receivables/payables (c)</b>	<b>(3,984,661)</b>	<b>(4,996,054)</b>

(a) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

(b) This is the net GST paid/received, i.e cash transaction.

(c) This reverses out the GST in receivables and payables.

**Notes to the Financial Statements** for the year ended 30 June 2015

**Note 26 Commitments**

The commitments below are inclusive of GST were relevant.

**Non-cancellable operating lease commitments**

**Commitments for minimum lease payments are payable as follows**

Within 1 year

Later than 1 year and not later than 5 years

Later than 5 years

	<b>2015</b>	<b>2014</b>
	<b>(\$)</b>	<b>(\$)</b>
	532,770	532,770
	2,043,501	2,131,080
	-	445,191
	<b>2,576,271</b>	<b>3,109,041</b>

The Commission has entered into a property lease which is a non-cancellable lease with a five year term, with rent payable monthly in advance. Contingent rent provisions with the lease agreement require that the minimum lease payments shall be increased by the lower of CPI or 4% per annum. An option exists to renew the lease at the end of the five year term for an additional term of five years.

**Note 27 Contingent liabilities and contingent assets**

There are no contingent liabilities or contingent assets as at 30 June 2015.

**Note 28 Event occurring after the balance sheet date**

There were no events occurring after the reporting date that impact on the financial statements.

**Note 29 Explanatory Statement**

Significant variations between estimates and actual results for income and expense as presented in the financial statement titled 'Summary of Consolidated Account Appropriations and Income Estimates' are shown below. Significant variations are considered to be those greater than 10% or \$10,000,000.

**Notes to the Financial Statements** for the year ended 30 June 2015**Statement of Comprehensive Income for the year ended 30 June 2015**

	Note	Original Budget 2015 (\$)	Actual 2015 (\$)	Actual 2014 (\$)	Variance between estimate and actual (\$)	Variance between actual results for 2015 and 2014 (\$)
<b>COST OF SERVICES</b>						
<b>Expenses</b>						
Employee benefits expense	1, A	2,313,000	2,646,628	3,569,698	333,628	(923,070)
Supplies and services	2	495,000	755,336	693,064	260,336	62,272
Depreciation and amortisation expense	3	102,000	71,559	64,463	(30,441)	7,096
Accommodation expenses	4	923,000	702,476	763,555	(220,524)	(61,079)
Other expenses	5, B	85,000	73,034	32,598	(11,966)	40,436
<b>Total cost of services</b>		<b>3,918,000</b>	<b>4,249,032</b>	<b>5,123,379</b>	<b>331,032</b>	<b>(874,347)</b>
<b>Income</b>						
<i>Revenue</i>						
User charges and fees	6, C	350,000	192,871	216,402	(157,129)	(23,531)
Commonwealth grants and contributions	7, D	35,000	21,369	-	(13,631)	21,369
Other revenue	8, E	-	25,588	37,081	25,588	(11,493)
<b>Total revenue</b>		<b>385,000</b>	<b>239,827</b>	<b>253,483</b>	<b>(145,172)</b>	<b>(13,655)</b>
<b>Total income other than income from State Government</b>		<b>385,000</b>	<b>239,827</b>	<b>253,483</b>	<b>(145,172)</b>	<b>(13,655)</b>
<b>NET COST OF SERVICES</b>		<b>3,533,000</b>	<b>4,009,205</b>	<b>4,869,896</b>	<b>476,205</b>	<b>(860,691)</b>
<b>Income from State Government</b>						
Service Appropriation	F	3,525,000	3,525,000	5,172,000	-	(1,647,000)
Services received free of charge	9, G	8,000	53,010	99,286	45,010	(46,276)
<b>Total income from State Government</b>		<b>3,533,000</b>	<b>3,578,010</b>	<b>5,271,286</b>	<b>45,010</b>	<b>(1,693,276)</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>-</b>	<b>(431,195)</b>	<b>401,390</b>	<b>(431,195)</b>	<b>(832,585)</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>-</b>	<b>(431,195)</b>	<b>401,390</b>	<b>(431,195)</b>	<b>(832,585)</b>

**Notes to the Financial Statements** for the year ended 30 June 2015**Statement of Financial Position for the year ended 30 June 2015**

	Note	Original Budget 2015 (\$)	Actual 2015 (\$)	Actual 2014 (\$)	Variance between estimate and actual (\$)	Variance between actual results for 2015 and 2014 (\$)
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents	10, H	232,000	-	420,647	(232,000)	(420,647)
Restricted cash and cash equivalents	11, I	-	103,315	-	103,315	103,315
Receivables	J	79,000	73,891	148,628	(5,109)	(74,737)
Amounts receivable for services	12, K	89,000	112,000	89,000	23,000	23,000
Other current assets	13, L	20,000	72,927	20,249	52,927	52,678
<b>Total Current Assets</b>		<b>420,000</b>	<b>362,133</b>	<b>678,524</b>	<b>(57,867)</b>	<b>(316,391)</b>
<b>Non-Current Assets</b>						
Restricted cash and cash equivalents	11, I	85,000	-	86,315	(85,000)	(86,315)
Amounts receivable for services	14	253,000	215,000	215,000	(38,000)	-
Plant and equipment		199,000	183,081	174,062	(15,919)	9,019
Intangible assets	15, M	91,000	54,374	28,188	(36,626)	26,186
<b>Total Non-Current Assets</b>		<b>628,000</b>	<b>452,455</b>	<b>503,565</b>	<b>(175,545)</b>	<b>(51,110)</b>
<b>TOTAL ASSETS</b>		<b>1,048,000</b>	<b>814,588</b>	<b>1,182,089</b>	<b>(233,412)</b>	<b>(367,501)</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Bank overdraft	10, H	-	185,075	-	185,075	185,075
Payables	16	490,000	245,079	261,701	(244,921)	(16,622)
Provisions		565,000	591,282	635,427	26,282	(44,145)
<b>Total Current Liabilities</b>		<b>1,055,000</b>	<b>1,024,436</b>	<b>897,128</b>	<b>(33,564)</b>	<b>124,308</b>

**Notes to the Financial Statements** for the year ended 30 June 2015**Statement of Financial Position for the year ended 30 June 2015**

	Note	Original Budget 2015 (\$)	Actual 2015 (\$)	Actual 2014 (\$)	Variance between estimate and actual (\$)	Variance between actual results for 2015 and 2014 (\$)
<b>LIABILITIES</b>						
<b>Non-Current Liabilities</b>						
Provisions	17, N	140,000	78,148	138,762	(61,852)	(60,614)
<b>Total Non-Current Liabilities</b>		<b>140,000</b>	<b>78,148</b>	<b>138,762</b>	<b>(61,852)</b>	<b>(60,614)</b>
<b>TOTAL LIABILITIES</b>		<b>1,195,000</b>	<b>1,099,584</b>	<b>1,035,890</b>	<b>(95,416)</b>	<b>63,694</b>
<b>NET ASSETS</b>		<b>(147,000)</b>	<b>(284,996)</b>	<b>146,199</b>	<b>(137,996)</b>	<b>(431,195)</b>
<b>EQUITY</b>						
Contributed Equity		604,000	604,000	604,000	-	-
Accumulated deficit		(751,000)	(888,996)	457,801	(137,996)	(431,195)
<b>TOTAL EQUITY</b>		<b>(147,000)</b>	<b>(284,996)</b>	<b>146,199</b>	<b>(137,996)</b>	<b>(431,195)</b>

**Notes to the Financial Statements** for the year ended 30 June 2015

**Statement of Cash Flows for the year ended 30 June 2015**

	Note	Original Budget 2015 (\$)	Actual 2015 (\$)	Actual 2014 (\$)	Variance between estimate and actual (\$)	Variance between actual results for 2015 and 2014 (\$)
<b>CASH FLOWS FROM STATE GOVERNMENT</b>						
Service appropriation	O	3,423,000	3,423,000	5,093,000	-	(1,670,000)
Capital appropriation	P	-	-	76,000	-	(76,000)
Holding account drawdowns		79,000	79,000	79,000	-	-
<b>Net Cash provided by State Government</b>		<b>3,502,000</b>	<b>3,502,000</b>	<b>5,248,000</b>	<b>-</b>	<b>(1,746,000)</b>
Utilised as follows:						
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Payments</b>						
Employee benefits	18, Q	(2,348,000)	(2,737,144)	(3,617,021)	389,144	(879,877)
Supplies and services	19	(409,000)	(782,871)	(841,565)	373,871	(58,694)
Accommodation	20	(923,000)	(784,129)	(736,881)	(138,871)	47,248
GST payments on purchases	21, R	(227,000)	(199,205)	(162,810)	(27,795)	36,395
<b>Receipts</b>						
Receipts from services	22, S	385,000	338,344	202,324	(46,656)	136,020
GST receipts on sales	23, T	78,000	53,441	23,771	(24,559)	29,670
GST receipts from taxation authority	24	21,000	126,903	136,130	105,903	(9,227)
<b>Net cash provided by/(used in) operating activities</b>		<b>(3,423,000)</b>	<b>(3,984,661)</b>	<b>(4,996,054)</b>	<b>631,037</b>	<b>(698,465)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
Purchase of non-current assets	25, U	(79,000)	(106,062)	(62,806)	27,062	43,256
<b>Net cash provided by/(used in) investing activities</b>		<b>(79,000)</b>	<b>(106,062)</b>	<b>(62,806)</b>	<b>27,062</b>	<b>43,256</b>
Net increase/(decrease) in cash and cash equivalents		-	(588,723)	189,140	(588,723)	(777,863)
Cash and cash equivalents at the beginning of period		317,000	506,962	317,822	189,962	189,140
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>		<b>317,000</b>	<b>(81,761)</b>	<b>506,962</b>	<b>(398,761)</b>	<b>(588,723)</b>

**Variance between budget for 2015 and actual results for 2015**

**Statement of Comprehensive Income**

	Increase/ (Decrease) (\$)	Increase/ (Decrease) %
<p>1. <b><u>Employee benefits expense</u></b>                      The increase in budgeted expenditure was due to the Commission being in a holding pattern following the outcome of the review and therefore holding existing staffing levels. There was also one payout of long service leave to an employee. In addition to this, the Commission had increased higher duties costs to manage for staff away on extended periods of leave and to backfill for a staff member on maternity leave. The overall variance relates to an ongoing baseline funding deficit and a decrease in appropriation for a reduction in FTE.</p>	333,628	14
<p>2. <b><u>Supplies and Services</u></b>                      Temporary contract staff were engaged while positions were not permanently filled. In addition, to meet compliance requirements in respect to IT Human Resources and Records, consultants were engaged to provide specialist support in these areas. The budget also includes an amount which was allocated for accommodation expense.</p>	260,336	53
<p>3. <b><u>Depreciation and amortisation expense</u></b>                      Less than anticipated charges applied to assets that were commissioned later than expected.</p>	(30,441)	(30)
<p>4. <b><u>Accommodation expenses</u></b>                      The budget includes an amount for supplies and services which was not updated in the budget system.</p>	(220,524)	(24)
<p>5. <b><u>Other Expenses</u></b>                      Due to budget constraints and cash position, expenses were limited.</p>	(11,966)	(14)
<p>6. <b><u>User charges and fees</u></b>                      The reduction in user fees and charges revenue is due to the decrease in demand for training, attributed to the downturn in the WA economy.</p>	(157,129)	(45)

Statement of Comprehensive Income

	Increase/ (Decrease) (\$)	Increase/ (Decrease) %
7. <b><u>Commonwealth grants and contributions</u></b> The variance is due to the Commission providing services under the SDA to the Indian Ocean Territories which is agreed to on an annual basis on a cost neutral basis. Costs will vary from the estimated budget depending the number of staff who travel and the services delivered.	(13,631)	(39)
8. <b><u>Other revenue</u></b> This relates to unbudgeted recoups from staff and events.	25,588	-
9. <b><u>Services received free of charge</u></b> The increase relates to the services provided by Department of Racing, Gaming and Liquor for the hosting and maintenance of the Financial Management Information System which was not updated in the SIMS system.	45,010	562

Statement of Financial Position

	Increase/ (Decrease) (\$)	Increase/ (Decrease) %
<p><b>10. <u>Cash and Cash Equivalents and Overdraft</u></b>                      The variation relates to an ongoing baseline funding deficit, a reduction in funding relating to a reduction in FTE and to the decrease in retained revenues from reduced demand for training.</p>	(417,075)	(189)
<p><b>11. <u>Restricted cash and cash equivalents</u></b>                      Restricted cash relates to provision for 27th pay. This was included in the cash component instead of being reflected separately as restricted cash.</p>	18,315	22
<p><b>12. <u>Amounts receivable for services</u></b>                      The combination of amounts receivable for services between current and non-current is not correctly reflected in the budget and the net variance is not significant.</p>	23,000	25
<p><b>13. <u>Other Current assets</u></b>                      Higher than anticipated increase in prepayments.</p>	52,927	264
<p><b>14. <u>Amounts receivable for services</u></b>                      The combination of amounts receivable for services between current and non-current is not correctly reflected in the budget and the net variance is not significant.</p>	(38,000)	(15)
<p><b>15. <u>Intangible assets</u></b>                      Due to budget constraints and cash position, fewer assets were purchased than planned.</p>	(36,626)	(40)
<p><b>16. <u>Payables</u></b>                      Due to budget constraints and cash position, purchasing was limited.</p>	(244,921)	(50)
<p><b>17. <u>Non-current provisions</u></b>                      Provisions were reduced more than anticipated following reduction of FTE in 2014/2015.</p>	(61,852)	(44)

Statement of Cash Flows

	Increase/ (Decrease) (\$)	Increase/ (Decrease) %
<p><b>18. <u>Employee Benefits</u></b>                      The increase in cash outflows is due to the Commission being in a holding pattern following the outcome of the review and therefore holding existing staffing levels. The overall variance relates to an ongoing baseline funding deficit and a decrease in appropriation for a reduction in FTE.</p>	389,144	17
<p><b>19. <u>Supplies and services</u></b>                      Temporary contract staff were engaged while positions were not permanently filled. In addition, to meet compliance requirements in respect to IT Human Resources and Records, consultants were engaged to provide specialist support in these areas. The budget also includes an amount which was allocated for accommodation expense.</p>	373,871	91
<p><b>20. <u>Accommodation</u></b>                      The reduced cash outflow is due to the budget estimate including an amount for supplies and services.</p>	(138,871)	(15)
<p><b>21. <u>GST payments on purchases</u></b>                      GST payments on purchases were less than estimated as purchasing was limited due to budget constraints and cash position.</p>	(27,795)	(12)
<p><b>22. <u>GST receipts from services</u></b>                      The reduction in user fees and charges revenue is due to the decrease in demand for training, attributed to the downturn in the WA economy.</p>	(46,656)	(12)
<p><b>23. <u>GST receipts on sales</u></b>                      GST receipts on sales were less than estimated due to the reduction in user fees and charges revenue resulting from the decrease in demand for training, attributed to the downturn in the WA economy.</p>	(24,559)	(32)
<p><b>24. <u>GST receipts from taxation authority</u></b>                      Variance is due to a timing difference for the receipt of a prior year BAS refund being received during 2014/2015 year.</p>	105,903	504
<p><b>25. <u>Purchase of non-current assets</u></b>                      This relates to the unbudgeted addition of a licence for the Financial Management Information System to intangible assets.</p>	27,062	34

**Variance between actual results for 2015 and 2014**

**Statement of Comprehensive Income**

	Increase/ (Decrease) (\$)	Increase/ (Decrease) %
<b>A. <u>Employee benefits expense</u></b> Employee benefits expense decrease compared to 2013-14 is primarily a combination of: - one off severance payments in 2013-14 \$645,000; and - reduction in FTE numbers due to the closure of the Substantive Equality Unit.	(923,070)	(25)
<b>B. <u>Other Expenses</u></b> The change is due to internal audit costs.	40,436	124
<b>C. <u>User charges and fees</u></b> Training revenue is derived on demand and there has been a steady decrease in the requests for training due to the current economic position.	(23,531)	(11)
<b>D. <u>Commonwealth grants and contributions</u></b> The variance is due to the Commission providing services under the SDA to the Indian Ocean Territories which is agreed to on a bi-annual basis. Costs for delivery of service are agreed every two years.	21,369	-
<b>E. <u>Other revenue</u></b> The variation relates to an insurance recovery in the prior year.	(11,493)	(31)
<b>F. <u>Service Appropriation</u></b> The reduction in the main relates to: <ul style="list-style-type: none"> <li>• \$500,000 for Program rationalisation and discontinuation of the Substantive Equality unit</li> <li>• \$645,000 Supplementary funding for the Voluntary Enhanced Severance Scheme which 6 staff elected to take part in.</li> <li>• \$208,000 reduction for Public Sector Reform Savings</li> </ul>	(1,647,000)	(32)
<b>G. <u>Services received free of charge</u></b> The variation relates primarily to an approximate 50% reduction in free of charge services provided by the Department of Racing Gaming and Liquor for Financial Management Information System hosting services.	(46,276)	(47)

**Statement of Financial Position**

	Increase/ (Decrease) (\$)	Increase/ (Decrease) %
<b>H. <u>Cash and Cash Equivalents and Overdraft</u></b> The variation relates to an ongoing baseline funding deficit, a reduction in funding relating to a reduction in FTE and to the decrease in retained revenues from reduced demand for training.	(605,022)	(144)
<b>I. <u>Restricted cash and cash equivalents</u></b> Restricted cash recognises the additional provision for the 27 <sup>th</sup> pay	17,000	16
<b>J. <u>Receivables</u></b> In the prior period receivables included a invoice to recover leave recoups of a transferred employee from another agency.	(74,737)	(50)
<b>K. <u>Amounts receivable for services</u></b> This amount remains receivable as was scheduled for drawdown during the financial year but not yet drawn down.	23,000	26
<b>L. <u>Other Current assets</u></b> The variation relates to the prepayment of a rental invoice.	52,678	260
<b>M. <u>Intangible assets</u></b> The increase is due to the addition of the website upgrade to intangible assets.	26,186	93
<b>N. <u>Non – Current Provisions</u></b> Long Service leave liabilities decreased due to a decrease in FTE in 2014-15.	(60,614)	(44)

Statement of Cash Flows

	Increase/ (Decrease) (\$)	Increase/ (Decrease) %
<b>O. <u>Service appropriation</u></b> Reduction in Service appropriation from Treasury The reduction in the main relates to: <ul style="list-style-type: none"> <li>• \$500,000 for Program rationalisation and discontinuation of the Substantive Equality unit</li> <li>• \$645,000 Supplementary funding for the Voluntary Enhanced Severance Scheme which 6 staff elected to take part in.</li> <li>• \$208,000 reduction for Public Sector Reform Savings</li> </ul>	(1,670,000)	(32)
<b>P. <u>Capital Appropriation</u></b> There was no Capital Appropriation provided in 2014 – 2015.	(76,000)	-
<b>Q. <u>Employee Benefits</u></b> Reduction in cash used for Employees Benefits Expense is due to a decrease in FTE in 2014-15 resulting from the Voluntary Severance Scheme payment of \$645,000 in 2013-14.	(879,877)	(24)
<b>R. <u>GST payments on purchases</u></b> The variation relates to the increased capital expenditure for the website upgrade and office fit-out costs.	36,395	22
<b>S. <u>Receipts from services</u></b> Increase in funding provided from the Commonwealth for IOT and the associated cash inflow from prior year receivables.	136,020	67
<b>T. <u>GST receipts on sales</u></b> With the increase in receipts from services there is a associated increase in GST receipts.	29,670	124
<b>U. <u>Purchases of non-current assets</u></b> The variation relates to the increased capital expenditure for the website upgrade and office fit-out costs.	43,256	69

### **Note 30 Financial Instruments**

#### **(a) Financial risk management objectives and policies**

Financial instruments held by the Commission are cash and cash equivalents, restricted cash and cash equivalents, receivables and payables. The Commission has limited exposure to financial risks. The Commission's overall risk management program focuses on managing the risks identified below.

##### *Credit risk*

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

The maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any provisions for impairment, as shown in the table at note 30 (c) 'Financial instrument disclosures' and Note 16 'Receivables'.

Credit risk associated with the Commission's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than government, the Commission trades only with recognised, credit worthy third parties. The Commission has policies in place to ensure that services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an on-going basis with the result that the Commission's exposure to bad debts is minimal. At the end of the reporting period there were no significant concentrations of credit risk.

##### *Liquidity risk*

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

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

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

##### *Market risk*

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Commission's income or value of its holdings of financial instruments. The Commission does not trade in foreign currency and is not materially exposed to other price risks.

**(b) Categories of financial instruments**

In addition to cash, the carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	<b>2015</b>	<b>2014</b>
	(\$)	(\$)
<b>Financial Assets</b>		
Cash and cash equivalents	-	420,647
Restricted cash and cash equivalents	103,315	86,315
Receivables (a)	359,456	434,971
<b>Financial Liabilities</b>		
Bank overdraft	(185,075)	-
Financial liabilities measured at amortised cost	245,080	261,701

(a) The amount of receivables excludes GST recoverable from the ATO (statutory receivable) and includes receivables and amounts receivable for services.

**(c) Financial instrument disclosures**

*Credit risk*

The following table details the Commission's maximum exposure to credit risk and the ageing analysis of financial assets. The Commission's maximum exposure to credit risk at the end of the reporting period is the carrying amount of financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired and impaired financial assets. The table is based on information provided to senior management of the Commission.

The Commission does not hold any collateral as security or other credit enhancement relating to the financial assets it holds.

**Notes to the Financial Statements** for the year ended 30 June 2015

**Ageing analysis of financial assets**

	Carrying Amount (\$)	Not past due and not impaired (\$)	Past due but not impaired				Impaired financial assets (\$)
			Up to 1 months (\$)	1-3 months (\$)	3 months to 1 year (\$)	1-5 years (\$)	
<b>2015</b>							
Bank overdraft	(185,075)	(185,075)	-	-	-	-	-
Restricted cash and cash equivalents	103,315	103,315	-	-	-	-	-
Receivables (a)	32,456	17,352	1,220	732	9,411	3,741	-
Amounts receivable for services	327,000	327,000	-	-	-	-	-
	<b>277,697</b>	<b>262,592</b>	<b>1,220</b>	<b>732</b>	<b>9,411</b>	<b>3,741</b>	<b>-</b>
<b>2014</b>							
Cash and cash equivalents	420,647	420,647	-	-	-	-	-
Restricted cash and cash equivalents	86,315	86,315	-	-	-	-	-
Receivables (a)	130,971	105,513	3,370	11,821	10,266	-	-
Amounts receivable for services	304,000	304,000	-	-	-	-	-
	<b>941,933</b>	<b>916,475</b>	<b>3,370</b>	<b>11,821</b>	<b>10,266</b>	<b>-</b>	<b>-</b>

**Notes to the Financial Statements** for the year ended 30 June 2015

Liquidity risk and interest rate exposure

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

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

	<u>Interest rate exposure</u>					<u>Nominal Amount</u>	<u>Maturity Dates</u>				
	<u>Weighted average effective interest rate</u>	<u>Carrying Amount</u>	<u>Fixed interest rate</u>	<u>Variable interest rate</u>	<u>Non-Interest Bearing</u>		<u>Up to 1 months</u>	<u>1-3 months</u>	<u>3 months to 1 year</u>	<u>1-5 years</u>	<u>More than 5 years</u>
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
<b>2015</b>											
<u>Financial Assets</u>											
Restricted cash and cash equivalents	-	103,315	-	-	103,315	103,315	-	-	103,315	-	
Receivables (a)	-	32,456	-	-	32,456	32,456	32,456	-	-	-	
Amounts receivable for services	-	327,000	-	-	327,000	327,000	79,000	-	33,000	215,000	
	-	<b>462,771</b>	-	-	<b>462,771</b>	<b>462,771</b>	<b>111,456</b>	-	<b>136,315</b>	<b>215,000</b>	
<u>Financial Liabilities</u>											
Bank overdraft		185,075			185,075	185,075	185,075	-	-	-	
Payables		245,080			245,080	245,080	245,080	-	-	-	
		<b>430,155</b>			<b>430,155</b>	<b>430,155</b>	<b>430,155</b>	-	-	-	

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).

## Notes to the Financial Statements *for the year ended 30 June 2015*

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

	<u>Interest rate exposure</u>					<u>Nominal Amount</u>	<u>Maturity Dates</u>				
	Weighted average effective interest rate	Carrying Amount	Fixed interest rate	Variable interest rate	Non-Interest Bearing		Up to 1 months	1-3 months	3 months to 1 year	1-5 years	More than 5 years
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
<b>2014</b>											
<u>Financial Assets</u>											
Cash and cash equivalents	-	420,647	-	-	420,647	420,647	420,647	-	-	-	
Restricted cash and cash equivalents	-	86,315	-	-	86,315	86,315	-	-	86,315	-	
Receivables (a)	-	130,971	-	-	130,971	130,971	130,971	-	-	-	
Amounts receivable for services	-	304,000	-	-	304,000	304,000	79,000	-	102,000	123,000	
	-	<b>941,933</b>	-	-	<b>941,933</b>	<b>941,933</b>	<b>630,618</b>	-	<b>102,000</b>	<b>209,315</b>	
<u>Financial Liabilities</u>											
Payables	-	261,701	-	-	261,701	261,701	261,701	-	-	-	
	-	<b>261,701</b>	-	-	<b>261,701</b>	<b>261,701</b>	<b>261,701</b>	-	-	-	

### Interest rate sensitivity analysis

None of the Commission's financial assets and financial liabilities at the end of the reporting period are sensitive to movements in interest rates, hence movements in interest rates have no bottom line impact on the Commission's surplus or equity.

### Fair Values

All financial assets and liabilities recognised in the Statement of Financial Position, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

Commissioner for Equal Opportunity

## Notes to the Financial Statements *for the year ended 30 June 2015*

### Note 31. Remuneration of senior officers

The number of senior officers whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fall within the following bands are:

	<b>2015</b> No of officers	<b>2014</b> No of officers
\$		
90,001 – 110,000	1	1
110,001 – 120,000	1	
120,001 – 130,000	1	
130,001 – 140,000	1	
140,001 – 150,000		2
150,001 – 170,000	1	1
170,001 – 180,000		
190,001 – 200,000		
250,001 – 280,000	1	1
280,001 – 320,000		1
320,001 – 400,000		1
	<b>2015</b> <b>(\$)</b>	<b>2014</b> <b>(\$)</b>
Base remuneration and superannuation	986,305	1,425,124
Annual leave and long service leave accruals	(111,758)	77,439
Other benefits	10,650	11,357
<b>Total remuneration of senior officers</b>	<b>885,197</b>	<b>1,513,920</b>

The total remuneration includes the superannuation expense incurred by the Commission in respect of senior officers.  
Commissioner for Equal Opportunity

## Notes to the Financial Statements *for the year ended 30 June 2015*

### Note 32. Remuneration of Auditor

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

	<b>2015</b> <b>(\$)</b>	<b>2014</b> <b>(\$)</b>
Auditing the accounts, financial statements and key performance indicators	32,500	31,000
	<b>32,500</b>	<b>31,000</b>

### Note 33. Indian Oceans Territories

Balance at the start of the period

Receipts

Payments

**Payments**

-	(2,378)
21,369	2,378
24,616	-
<b>(3,247)</b>	<b>-</b>

### Note 34. Supplementary financial information

#### Write offs

During the 2015 financial year no debts were written off by the Commission (2014: \$0.00).

#### Losses through theft, defaults and other causes

No theft, defaults during the year.

#### Gifts of public property

No gift of public property during the year.

**1 in 4**  
**Women experience  
 workplace sexual  
 harassment**

For more information or to make a complaint contact the  
 Equal Opportunity Commission  
 Level 4, 141 St Georges Terrace, Perth WA 6000  
 Tel: (08)9216 3900, Fax: (08) 9216 3960  
 TTY: (08) 9216 3936, Regional: 1800 198 149  
 Email: [eoc@eoc.wa.gov.au](mailto:eoc@eoc.wa.gov.au)  
[www.eoc.wa.gov.au](http://www.eoc.wa.gov.au)



## Key performance indicators

Commissioner for Equal Opportunity Certification of Performance Indicators for the year ended 30 June 2015

I hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Equal Opportunity Commissioner's performance and fairly represent the performance of the Equal Opportunity Commission for the financial year ended 30 June 2015.

A Macdonald  
 A/Commissioner for Equal Opportunity

Date: 17 September 2015

## Report on key performance indicators

The Commissioner for Equal Opportunity provides information on equal opportunity and human rights issues as well as avenues of redress to individuals who experience unlawful discrimination.

Government Goal Outcome Based Service Delivery	Desired Outcome	Service
Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.	The people of Western Australia are provided with information and advice about equal opportunity and human rights issues and have accessible avenues of redress under the relevant legislation.	Provision of information and advice regarding equal opportunity and human rights  Avenue of redress for unlawful discrimination and unreasonable treatment.

The Commission's effectiveness indicators demonstrate the extent to which the Commissioner for Equal Opportunity meets the Desired Outcomes:

- Provide information and advice about equal opportunity and human rights issues, and
- Provides accessible avenues of redress under the relevant legislation.

The efficiency indicators measure the cost of providing services:

1. Provision of information and advice regarding equal opportunity and human rights, and
2. Avenue of redress for unlawful discrimination and unreasonable treatment.

All target figures have been reported in the 2014-15 Budget Papers, Vol 2, Division 39.

## Key effectiveness indicators relating to desired outcomes

The people of Western Australia are provided with information and advice about equal opportunity and human rights issues and have accessible avenues of redress under relevant legislation.

### Outcome 1

#### Awareness and promotion of equality of opportunity

The Commission undertakes a range of community education and training programs to raise awareness and promote equality of opportunity. The effectiveness of this program is measured by a survey of community awareness which is undertaken triennially.

**Indicator: Community awareness of the Equal Opportunity Act 1984 and belief it is of benefit**

The extent to which the Western Australian community is aware of equality of opportunity, and recognises and accepts the *Equal Opportunity Act 1984* (the Act) is assessed by conducting a community-wide survey every three years to ascertain community attitudes to equal opportunity.

This effectiveness indicator is assessed by combining the results of the questions relating to community awareness of the Act and belief in the benefit of having such legislation. These results are set out in Table 1, with more details shown in Table 2.

**Table 1**  
**Awareness of the Equal Opportunity Act**  
**2006 – 2015**

	2006	2009	2012	2015 Target	2015 Actual
	%	%	%	%	%
Community awareness of the EO Act and belief it is of benefit	84.3	81.4	82.1	82.0	76.5

The decrease shown in this indicator is largely due to a decline in awareness of the Act. The survey conducted in 2015 found that 65% of the Western Australian community has heard of the *Equal Opportunity Act 1984*.

This is a decrease on the previous survey from 73% could be attributed to the uncertainty for the Commission during the period of the government *Review into the organisations set up under the Equal Opportunity Act 1984*. Evidence supporting this is apparent in the decrease in number of new complaints received during this period

**Background and details of survey of community awareness**

In May 2015, Patterson Research Group (PRG) undertook a survey of community awareness across Western Australia to assess public levels of awareness and views of the Act and its provisions, as well as levels of community concern for equal opportunity and human rights issues.

This survey is now in its seventh wave. It commenced in 1997 and was most recently conducted in 2015.

Results of the key survey questions from 2006 to 2015 are shown in Table 2.

The survey methodology comprised a telephone survey of a random sample of the adult population. In total 400 respondents were interviewed, with 300 from the Perth metro area and 100 from country WA. The resultant survey error for WA overall is ±4.9% at the 95% confidence level. Post data collection, the data was weighted according to the latest census data available from the Australian Bureau of Statistics (ABS) to ensure the respondents are representative of the Western Australian population

The response rate of 11% is calculated as the number of interviews as a proportion of the calls made. A total of 3511 calls were made. In its final report PRG stated that response rate of 11%, which is typical of for this type of survey which has specific age and gender specific quotas.

The table shows the key results for the whole of Western Australia, as well as the Perth metropolitan region.

**Table 2**  
**Community survey of public awareness, recognition and acceptance**

of the *Equal Opportunity Act 1984*  
2006 – 2015

	2006 Survey		2009 Survey		2012 Survey		2015 Survey	
	Perth	Whole of WA	Perth	Perth	Whole of WA	Whole of WA	Perth	Whole of WA
	%	%	%	%	%	%	%	%
Who had heard of the EO Act	77.5	76.8	76.7	73.8	74.3	73.0	64.0	65.0
Of those who had heard of the EO Act, who recognised one or more grounds of discrimination	99.6	99.1	100	100	98.3	98.3	100	100
Who believed that people are generally very or quite concerned about equal opportunity issues	43.1	46.1	48.4	47.5	52.1	48.8	55.0	53.0
Who were generally very or quite concerned about equal opportunity issues	64.7	63.4	63.6	62.6	63.2	60.4	60.0	60.0
Who believe that it is of benefit to have an Act that deals with discrimination	93.8	91.7	89.2	89.0	91.1	91.1	88.0	88.0

## Outcome 2

### Redress for unlawful discrimination

#### *Indicator: Percentage of complaints finalised within 6 and 12 months*

Long term feedback from both complainants and respondents to complaints has shown consistently that finalising complaints in a timely manner is of high importance. The sooner they are able to come to a resolution, the sooner they are able to get on with their lives, and businesses.

In addition, the longer a complaint takes to resolve, the more likely that the Commissioner is to lose contact with complainants and in compliance with the *Equal Opportunity Act 1984*, the Commissioner must 'lapse' their complaint without a satisfactory resolution.

The Commissioner has continued to enhance procedures to work towards reducing the time taken to finalise complaints without compromising the ability of all participants to be treated fairly and achieve satisfactory outcomes. Table 3 shows that the targets set for the finalisation of complaints within both six (6) and 12 months is consistent with the budget target.

Note that as this is the third year reporting this new key performance indicator there is only two previous years comparative data available.

**Table 3**  
**Percentage of complaints finalised within 6 and 12 months**  
**2012-13 to 2014-15**

Percentage of complaints finalised within:	2012-13 %	2013-14 %	2014-15 Budget Target %	2014-15 Actual
Six months	89.1	91.7	90.0	96.8
Twelve months	99.1	100	100	99.8

## Key efficiency indicators relating to services

### Service 1

#### Awareness and promotion of equality of opportunity

##### *Indicator: Average hourly cost of development and delivery of training courses*

The provision of fee-for-service training courses for government, non-government and private sector organisations is one of the two streams conducted by the Commissioner. These courses, for which a fee is charged, centre on the responsibilities of these organisations under the *Equal Opportunity Act 1984* both in their employment practices, and in provision of service.

The total hours of preparation and delivery of fee-for-service training for the current year 672 has declined compared with the previous year's total

of 746 hours, in line with expectations in a slowing economic climate. The total cost of fee-for-service training was \$669,891, compared with \$859,536 in the prior year.

The closure of the Substantive Equality Unit and associated reduction in FTE has resulted in the variance between 2013-14 and 2014-15.

Note that as this is the third year reporting this new key performance indicator there is only two previous years comparative data available.

**Table 4**  
**Average hourly cost of development and delivery of training courses**  
**2012-13 to 2014-15**

	2012-13 \$	2013-14 \$	2014-15 Budget Target \$	2014-15 Actual
Average hourly cost of development and delivery of training courses	938	1152	962	996

## Service 2

### Redress for unlawful discrimination and unreasonable treatment

#### *Indicator: Average cost of complaints handled*

This indicator reflects the costs involved in investigating and attempting to conciliate allegations of unlawful discrimination lodged by members of the community. It is based on the total number of complaints handled, including those closed and those still under investigation in the financial year. Details of this process can be found in the Report on Operations chapter of this report.

In the 2014-15 year complaints handled were similar to the previous year - 660 at 2013-14 compared with 653 in 2014-15 with associated costs of \$1,627,622 and \$1,542,008 respectively.

The variance between the budget target and actual has occurred because the estimated numbers of complaints handled did not eventuate due to the lower numbers of new complaints received post budget estimates.

Note that as this is the third year reporting this new key performance indicator there is only two previous years comparative data available.

Table 5  
Average cost per complaint handled  
2012-13 to 2014-15

	2012-13 \$	2013-14 \$	2014-15 Budget Target \$	2014-15 Actual
Average cost per complaint handled	1,465	2,466	1776	2361

# Guidelines for supporting sexual and gender diversity in schools

Sexuality Discrimination & Homophobic Bullying



Guidelines launched and distributed to schools

## Disclosure and legal compliance

### Governance

#### Ministerial directions

No Ministerial directions were received during the financial year.

#### Other financial disclosures

#### Pricing policies of services provided

The Commission charges for services rendered on a full or partial cost recovery basis. These fees and charges were determined in accordance with the *Costing and Pricing Government Services: Guidelines for Use by Agencies* in the Western Australian Public Sector published by the Department of Treasury.

The current fees and charges are available on the Commission's website at <http://www.eoc.wa.gov.au/community-education-training>.

#### Major capital projects

The Commission continued the rolling replacement of assets in accordance with the approved Strategic Asset Management Plan and 10 year asset replacement schedule.

## Employment and industrial relations

### Staff profile

Employee Category	Number of Staff	
	2013-14	2014-15
Full-time permanent	15	15
Full-time contract	5	5
Part-time permanent (measured on FTE basis)	5.45	4.4
Part-time contract basis (measured on FTE basis)	0.53	0
TOTAL	25.98	24.4
Employees seconded out (not included in FTE's above)	0	0

### Staff development

#### Workforce planning

The Equal Opportunity Commission is constantly striving to build and maintain a workforce that will enable it to deliver quality services to all clients. Our Workforce Plan aims to identify skills gaps, look at ways for developing our people and implement a recruiting strategy to help us achieve and maintain a workforce with the expertise needed to deliver our core objectives.

As a result of this, the following have been identified as priority outcomes for 2012 – 2016:

- attracting and retaining the right people
- minimising skill loss; maximising skill sharing; documenting learned knowledge
- supporting diversity
- creating a positive and inclusive workplace culture
- supporting a healthy and productive organisation.

Our workforce plan is monitored and regularly reviewed to ensure that progress towards our goal is achieved and options discussed for further development and achievements.

#### Staff training

The Commission arranged for all staff to participate in Cultural Competency training.

In addition to this, various staff attended the following courses:

- Aboriginal English Session
- OSH refresher training (Internal)
- OSH Representative Training
- Post Intro/ Advanced OSH training
- PID Refresher Training (Internal)
- First Australian National Trans Mental Health Study: Findings (Internal)
- Trim and Recordkeeping Training (Internal)
- Building Emergency Induction (New Staff)
- Receptionist & Switchboard Operators - Physical Threat

- Earthquake Emergencies (All Wardens)
- Wardens Duties (All Wardens)
- Equal Opportunity Law & Workplace Culture
- Induction to the Western Australian public sector
- Suicide Prevention in the Workplace: Whose Responsibility is it?
- Contact Officer's Role
- Member Protection Training (Sport)
- Driving Actions and Reactions Seminar
- WACOSS - Evaluation in Practice Workshop

## Workers' compensation

There is one ongoing workers' compensation claim currently being managed.

## Governance disclosures

### Contracts with senior officers

At the date of reporting, other than normal contracts of employment of service, no senior officers, or firms of which senior officers are members, or entities in which senior officers have substantial interests, had any interests in existing or proposed contracts with the Commission and senior officers.

## Other legal requirements

Expenditure on advertising, market research, polling and direct mail.

In accordance with section 175ZE of the *Electoral Act 1907*, the Commission did not incur any expenditure in the stipulated areas of advertising, market research, polling, direct mail and media advertising.

## Disability access and inclusion plan outcomes

The Commission developed its Disability Access and Inclusion Plan, in consultation with staff, which is available on the website: [www.eoc.wa.gov.au](http://www.eoc.wa.gov.au).

The Plan is being reviewed during this financial year.

Initiatives in the current financial year to address the six desired outcomes are set out below.

### Desired outcome 1

People with disabilities have the same opportunities as other people to access the services of, and any events organised by, a public authority.

All functions held off the Commission's premises are assessed to ensure access.

### Desired outcome 2

People with disabilities have the same opportunities as other people to access the buildings and other facilities of a public authority.

Access to Commission services has been improved by:

- Redesign of the main reception area to provide improved access for all clients. Building works were completed early in 2014-15.

### Desired outcome 3

People with disabilities receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.

- Following the accessibility audit of the Commission's website, a redesign and review was undertaken to ensure compliance with the State Government accessibility framework.

#### Desired outcome 4

People with disabilities receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.

- The Commission is a Companion Card participant and continues to provide information to clients about this program.
- Reception and key staff have been trained in the use of the TTY (Telephone typewriter) service.
- The Commission refers enquirers and complainants to appropriate disability advocacy and support services where required.
- When working with hearing impaired people, Commission staff follow the client's direction regarding their preferred choice of type of interpreter.

#### Desired outcome 5

People with disabilities have the same opportunities as other people to make complaints to a public authority.

- Complaint information and forms are available in hard copy and on the website.
- The website was upgraded to comply with accessibility guidelines as well as providing for access by mobile devices, further improving access, including the ability to submit enquiries, complaints and training registrations online.

#### Desired outcome 6

People with disabilities have the same opportunities as other people to participate in any public consultation by a public authority.

- Venues, parking access, printed materials and presentations and any other special requirements of participants are addressed prior to any public consultation.

#### Compliance with public sector standards and ethical codes

##### Statement of compliance

In accordance with section 31(1) of the *Public Sector Management Act 1994*, The Commission has fully complied with the Public Sector Standards, Commissioner's Instructions, the WA Code of Ethics and the Commission's Code of Conduct.

Procedures are in place to ensure such compliance and appropriate assessments are conducted as required.

There were no breaches of standards lodged during the year.

##### Significant actions to promote compliance

Procedures are in place to ensure such compliance and appropriate assessments are conducted as required and are consistent with information provided in the Public Sector Commission's Annual Agency Survey.

A review of the Commission's Code of Conduct was completed in 2014-15.

Compliance Issues	Significant action taken to monitor and ensure compliance
Public Sector Standards (PSS) <ul style="list-style-type: none"> <li>• Nil claims lodged</li> </ul>	Information about standards included on the Commission intranet and included in the formal induction process for new employees.
WA Public Sector (PS) Code of Ethics <ul style="list-style-type: none"> <li>• Nil reports of non-compliance with WA PS Code of Ethics</li> </ul>	WA PS Code of Ethics forms part of induction materials and is linked via the Commission's intranet.
Agency Code of Conduct <ul style="list-style-type: none"> <li>• One report of non-compliance with the agency Code of Conduct.</li> </ul>	<p>The Commission's Code of Conduct is accessible on the intranet and forms part of the formal induction process.</p> <p>The Code of Conduct was reviewed and endorsed by Corporate Executive in 2014-15.</p> <p>The Commissioner received one report of non-compliance with the agency Code of Conduct. This matter was investigated fully and is being managed to work towards resolution.</p>

## Record keeping systems

### Evaluation of the efficiency and effectiveness of recordkeeping systems

The Commission uses the electronic records management system TRIM (Total Records Information Management) to manage and control all correspondence and documents received, created by and distributed by the agency. This system is administered by Corporate Services to ensure appropriate security controls are in place and to promote standardisation of file creation and naming conventions. The system is deemed to be adequate for its current purpose as well as potential future growth. The Commission implemented an upgrade of the TRIM software in 2014-15. A review of the recordkeeping policies and procedures was commenced following the upgrade and is due to be completed during 2015-16.

### Nature and extent of recordkeeping training program

The Commission has conducted individual and group records awareness and recordkeeping process training for all staff ensuring that employees are aware of their responsibilities and how to use the electronic records management system (TRIM). A hardcopy user guide is also provided for reference and was reviewed and updated in line with the TRIM software upgrade.

### Review of efficiency and effectiveness of recordkeeping training program

In 2014-15 the Commission conducted additional refresher training for employees to increase utilisation of the electronic system, ensure standardisation throughout the agency and to provide training in the upgraded software functionality and revised processes.

## Induction program addresses employee roles and responsibilities in regard to their compliance with the organisations' recordkeeping plan.

New employees are provided with the following information to ensure they are aware of their role and responsibilities in terms of recordkeeping within the Equal Opportunity Commission:

- induction manual
- theoretical and hands-on training by the Management Support Officer - Records

Induction sessions are conducted for all new employees upon commencement. The session runs for approximately one – two hours and covers:

- the requirement to capture records
- types of records handled by the Commission
- organisational and individual responsibilities in regards to record keeping
- determining significance of records

A second hands-on training session is provided to ensure that the inductee is familiar with:

- capturing records in and retrieving information from TRIM
- naming conventions and standardisation including the use of AAA Thesaurus where relevant
- using protocols within TRIM to ensure consistency
- file maintenance and paper record handling procedures
- retention and disposal (where appropriate)

## Government policy requirements

### Substantive equality

#### Summary of implementation of operational, strategic and agency plans

Although the Commission is not mandated under the Public Sector Commissioner's circular it has chosen to continue to implement the objectives of the Framework in its own operations.

During the current year:

- Revised the Policy on Substantive Equality to include the extended grounds of systemic discrimination
- Commenced revision of the implementation plan
- Held workshops for staff on Aboriginal English (separate from the session referred to above)
- Maintained systemic discrimination as a standing item on the agenda for staff meetings
- Identified policies requiring review which need to have impact assessments

### Occupational health and safety and injury management

#### Statement of agency commitment

The Commission is committed to providing an environment that is healthy, safe and which promotes the welfare of the employees and any other people who may be affected by the work environment of the Commission. The elected Occupational Safety and Health (OSH) representative conducts regular inspections of the workplace and reports back to the Corporate Executive on matters requiring attention.

During 2014-15 two new OSH representatives were elected by staff and formally appointed. Both have undertaken fully accredited training.

### Formal mechanism for consultation with employees

Managers and employees are regularly reminded of their responsibilities. These include:

- All related occupational safety and health management policies are provided during the induction process and are also available to all staff on the intranet.
- All new employees are provided with OSH information and basic training as part of the induction process.
- OSH inspections are carried out regularly in accordance with the policy.
- If an issue is identified it is followed up initially by the manager and then by an OSH Representative if required.
- Reports are provided quarterly to Corporate Executive.
- Accidents are recorded in the Accident report register either by the injured party, the first aider or an OSH Representative.
- If an injury requires any treatment it is reported to the OSH Representative and the Manager Corporate Services.

### Statement of compliance with injury management requirements of *Workers' Compensation and Injury Management Act 1981*

The Commission takes a proactive approach to injury management and has established its workers compensation, injury management and return

to work policies, procedures and documentation in accordance with the *Workers' Compensation and Injury Management Act 1981*.

### Report of annual performance for 2014-15 against the following:

Measure	2013-14 Actual	2014-15 Results	Target Results	Comment on results against target
Number of fatalities	0	0	0	
Lost time injury and/or disease incidence rate	0	0	0	
Lost time injury and/or disease severity rate	0	0	0	
Percentage of injured workers	0%	0%	0%	
Returned to work:	n/a	n/a	Greater than 80%	
Within 13 weeks	n/a	n/a		
Within 26 weeks	n/a	n/a		
Percentage of managers trained in occupational safety, health and injury management responsibilities	86%	0%	Greater than 80%	0 Managers undertook training in 2014-15 however 86% have been trained previously

## Compliance statement

In the administration of the Equal Opportunity Commission, I have complied with all material aspects of the *Equal Opportunity Act 1984* and other relevant laws.

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

Procedures and appropriate internal assessments have been conducted to ensure compliance. At the date of signing, I was not aware of any circumstances that would render the particulars of this statement to be misleading or inaccurate.



A Macdonald  
A/Commissioner for Equal Opportunity

29 September 2015

## Appendix A: enquiry and complaint information

**Table 1: Enquires received by ground**

Ground	2014-15	%
Age	121	6.1%
Breastfeeding	6	0.3%
Bullying	71	3.6%
Family Responsibility/Status	75	3.8%
Gender History	6	0.3%
Gender Identity	11	0.6%
Impairment	392	19.6%
Marital Status	11	0.6%
Political Conviction	4	0.2%
Pregnancy	69	3.5%
Public of Name in Fines Enforcement Registry Website	1	0.1%
Race	301	15.1%
Racial Harassment	33	1.7%
Racial Offensive Behaviour	8	0.4%
Religious Conviction	38	1.9%
Sex	117	5.9%
Sexual Harassment	89	4.5%
Sexual Orientation	14	0.7%
Spent Conviction	11	0.6%
All grounds	129	6.5%
Other	493	24.8%
<b>Total</b>	<b>2000</b>	<b>100%</b>

**Table 2: Enquires received by area**

Area	2014-15	%
Access to Places and Vehicles	39	2.0%
Accommodation	110	5.5%
Clubs	38	1.9%
Education	99	5.0%
Employment	1013	50.7%
Goods, Services and Facilities	289	14.5%
Land	2	0.1%
Public Place	10	0.5%
Sport	7	0.4%
All Areas	117	5.9%
Other	276	13.8%
<b>Total</b>	<b>2000</b>	<b>100%</b>

## About the complainant

Complainants were asked a series of questions when completing the complaint form, of the 568 complaints received 525 (92.4%) answered and the results are shown below.

In which country were you born?

**Table 3: Birthplace of complainant**

Birthplace	2014-15	%
Australia	231	44.0%
Aboriginal	94	17.9%
Americas	6	1.1%
North Africa and the Middle East	26	5.0%
North-East Asia	11	2.1%
North-West Europe	50	9.5%
Oceania and Antarctica	15	2.9%
South-East Asia	9	1.7%
Southern and Central Asia	41	7.8%
Southern and Eastern Europe	3	0.6%
Sub-Saharan Africa	27	5.1%
No response to question	12	2.3%
Total	525	100.0%

What is the main language spoken at home?

**Table 4: Language of complainant**

Language	2014-15	%
English	449	85.5%
Other	74	14.1%
No response to question	2	0.4%
Total	525	100.0%

Do you consider yourself to have an ethnic background?

**Table 5: Ethnic background**

Ethnicity	2014-15	%
Yes	123	23.4%
No	391	74.5%
No response to question	11	2.1%
Total	525	100.0%

Which of the following age group do you belong?

**Table 6: Age of complainant**

Age	2014-15	%
0 – 14	17	3.2%
15 – 19	15	2.9%
20 – 39	245	46.7%
40 – 64	227	43.2%
65+	18	3.4%
No response to question	3	0.6%
Total	525	100.0%

Which of the following best describes you currently?

**Table 7: Work status of complainant**

Work status	2014-15	%
Looking for work	157	29.9%
Student	57	10.9%
Retired	4	0.8%
Pensioner	71	13.5%
Homemaker	27	5.1%
In paid employment	192	36.6%
No response to question	17	3.2%
<b>Total</b>	<b>525</b>	<b>100.0%</b>

Do you have an impairment that results in a permanent disability?

**Table 8: Disability of complainant**

Disability	2014-15	%
Yes	152	29.0%
No	335	63.8%
No response to question	38	7.2%
<b>Total</b>	<b>525</b>	<b>100.0%</b>

## About the complaint

**Table 9: How complainants lodged their complaints**

Mode	2014-15	%
Email	49	8.6%
Fax	34	6.0%
Hand	76	13.4%
Post	117	20.6%
Web	292	51.4%
<b>Total</b>	<b>568</b>	<b>100.0%</b>

**Table 10: Complaints received by area**

Area	2014-15	%
Access to Places and Vehicles	23	4.0%
Accommodation	57	10.0%
Clubs	19	3.3%
Education	36	6.3%
Employment	335	59.0%
Goods, Services and Facilities	97	17.1%
Sport	1	0.2%
<b>Total</b>	<b>568</b>	<b>100.0%</b>

**Table 11: Complaints received by ground**

Ground	2014-15	%
Age	53	9.3%
Breastfeeding	4	0.7%
Family Responsibility	23	4.0%
Family Status	14	2.5%
Gender History	1	0.2%
Impairment	147	25.9%
Marital Status	7	1.2%
Political Conviction	1	0.2%
Pregnancy	17	3.0%
Race	94	16.5%
Racial Harassment	40	7.0%
Religious Conviction	8	1.4%
Sex	42	7.4%
Sexual Harassment	36	6.3%
Victimisation	80	14.1%
Victimisation – Public Interest Disclosure	1	0.2%
<b>Total</b>	<b>568</b>	<b>100.0%</b>

**Table 12: Complaints received by gender and ground**

Ground	Female	Male	Mixed Group	Total	%
Age	27	26	0	53	9.3%
Breastfeeding	4	0	0	4	0.7%
Family Responsibility	17	6	0	23	4.0%
Family Status	13	1	0	14	2.5%
Gender History	0	1	0	1	0.2%
Impairment	70	76	1	147	25.9%
Marital Status	5	2	0	7	1.2%
Political Conviction	0	1	0	1	0.2%
Pregnancy	17	0	0	17	3.0%
Race	52	41	1	94	16.5%
Racial Harassment	11	29	0	40	7.0%
Religious Conviction	1	7	0	8	1.4%
Sex	34	8	0	42	7.4%
Sexual Harassment	36	0	0	36	6.3%
Victimisation	45	35	0	80	14.1%
Victimisation – PID	1	0	0	1	0.2%
<b>Total</b>	<b>333</b>	<b>233</b>	<b>2</b>	<b>568</b>	<b>100.0%</b>

## About the respondents

**Table 13: Respondent identity**

Respondent identity	2014-15	%
Private enterprise	302	53.2%
State government dept/agency/authority/local	192	33.8%
Non government organisation	49	8.6%
Club	22	3.9%
Other	3	0.5%
Total	568	100.0%

**Table 14: Size of organisation**

Size of organisation	2014-15	%
Less than 5	5	0.9%
5 – 19	20	3.5%
20 – 99	63	11.1%
100 – 499	73	12.9%
500+	279	49.1%
Not known	128	22.5%
Total	568	100.0%

**Table 15: Respondent industry**

Industry	2014-15	%
Accommodation and Food Services	37	6.5%
Administrative and Support Services	15	2.6%
Agriculture, Forestry and Fishing	2	0.4%
Arts and Recreation Services	37	6.5%
Construction	8	1.4%
Education and Training - Tertiary Education	29	5.1%
Education and Training - School Education	37	6.5%
Education and Training - Adult, Community and Other	1	0.2%
Electricity, Gas, Water and Waste Services	18	3.2%
Financial and Insurance Services	12	2.1%
Health Care and Social Assistance	61	10.7%
Information Media and Telecommunications	6	1.1%
Manufacturing	6	1.1%
Mining	51	9.0%
Professional, Scientific and Technical Services	7	1.2%
Public Administration and Safety	26	4.6%
Public Administration and Safety - Correctional and Detention Services	7	1.2%
Public Administration and Safety - Police Services	9	1.6%
Rental, Hiring and Real Estate Services	82	14.4%
Retail Trade	78	13.7%
Transport, Postal and Warehousing	19	3.3%
Wholesale Trade	7	1.2%
Other Services	12	2.1%
Not known	1	0.2%
Total	568	100.0%

## How complaints were handled

**Table 16: Outcome of complaints closed in 2014-15**

Outcome	2014-15	%
Dismissed	133	23.5%
Lapsed	47	8.3%
Withdrawn	184	32.5%
Conciliation	158	27.9%
Referred to SAT	44	7.8%
Total	566	100.0%

**Table 17: Outcome by time taken to close complaints in 2014-15 comparison**

Outcome	2010-11 Average time taken by months	2014-15 Average time taken by months
Dismissed	5.5	3.7
Lapsed	4.3	2.7
Withdrawn	3.1	1.8
Conciliation	6.9	4.5
Referred to SAT	5.4	2.8
Total average time taken to close complaints	4.8	2.8



## Appendix B: feedback form

The Commission is interested in receiving your feedback regarding our 2014-15 Annual Report, as we are constantly striving to improve our services. Thank you for taking the time to complete and return this form.

- 1) In general terms, how would you rate the 2014-15 Annual Report?
- |           |      |         |      |      |
|-----------|------|---------|------|------|
| Excellent | Good | Average | Fair | Poor |
| 1         | 2    | 3       | 4    | 5    |
- 2) How could we improve our Annual Report?
- 3) What features or sections in the Annual Report did you like?
- 4) Any other comments?
- 5) What is your relationship with the Commission? (Please tick)
- |  |   |
|--|---|
| <input type="radio"/> Complainant                            | <input type="radio"/> Advocate                            |
| <input type="radio"/> Respondent                             | <input type="radio"/> Legal firm                          |
| <input type="radio"/> Training participant: private sector   | <input type="radio"/> Training participant: public sector |
| <input type="radio"/> Training participant: community sector | <input type="radio"/> e-bulletin recipient                |
| <input type="radio"/> Student                                | <input type="radio"/> Website browser                     |

Please return this form:

Commissioner for Equal Opportunity  
Equal Opportunity Commission  
PO Box 7370, Cloisters Square, PERTH WA 6850  
or Facsimile to: (08) 9216 3960, or Email: [eoc@eoc.wa.gov.au](mailto:eoc@eoc.wa.gov.au)

THANK YOU FOR YOUR FEEDBACK

