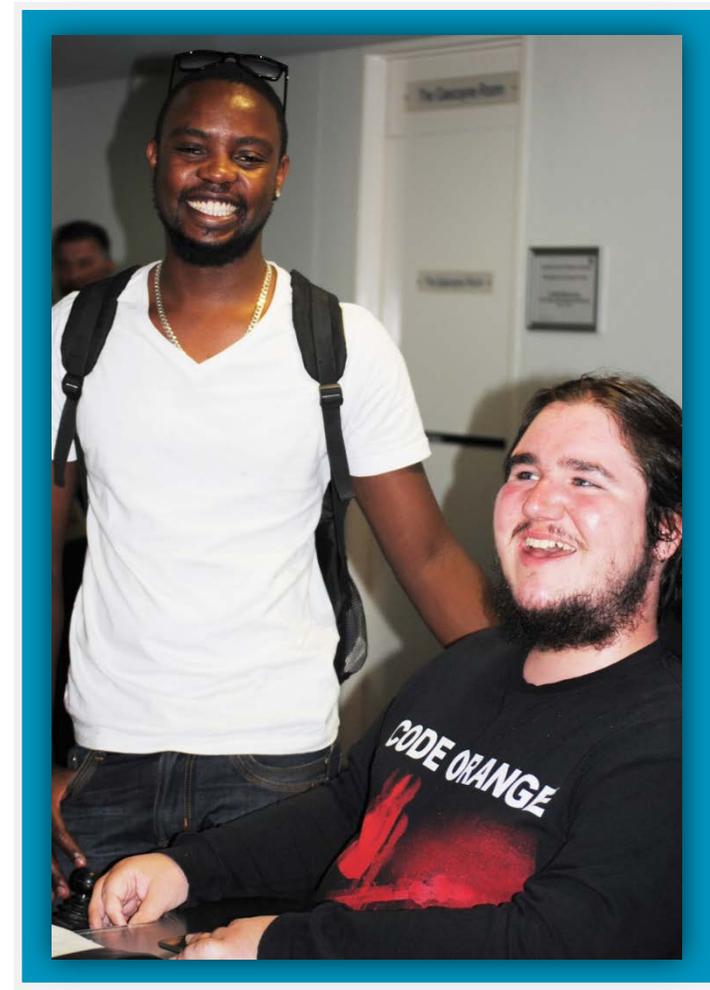




# Equal Opportunity Commission Annual Report

2015-16



# Reading our Annual Report

This Annual Report can be accessed in several different formats.

## Online

This Annual Report is available as a PDF download and in html from the publications menu of the Commissioner's webpage as a full report and in its individual sections, located at [www.eoc.wa.gov.au](http://www.eoc.wa.gov.au):

- From the Commissioner
- 2015-16 Snapshot
- About us – Overview of the Commissioner for Equal Opportunity
- Agency performance
- Significant issues affecting the Commissioner for Equal Opportunity
- Disclosures and legal compliance, including financial statements and information on performance indicators.

## Hard copy

Printed copies of the report can be viewed at the:

Equal Opportunity Commission  
Level 2, Westralia Square  
141 St Georges Tce Perth

State Library of Western Australia  
Alexander Library Building  
Perth Cultural Centre Northbridge WA

## Alternative formats

On request, large print or copies of this report in an alternative format can be obtained from the Equal Opportunity Commission.

## Contact us

Telephone: (08) 9216 3900  
Country freecall: 1800 198 149  
TTY call: (08) 9216 3936  
Fax: (08) 9216 3960

## Feedback

As the Commissioner is constantly striving to improve 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 2015-16 please refer to the Feedback Form in Appendix B at the end of this report.

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

### Front cover:

Left, 2016 Aboriginal Calendar Competition Runner Up – Tayahni Collard, Gwynne Park Primary School Centre, Harmony Day – Cyril Jackson Senior College  
Right, Human Rights Day – Alexander Library



2016 Aboriginal Calendar Competition Winner – Rhiannon Egan, Gwynne Park Primary School

## Statement of compliance

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

Dear Attorney General,

In accordance with section 63 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the Annual Report of the Commissioner for Equal Opportunity for the financial year ending 30 June 2016.

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*.

Allanah Lucas  
 Commissioner for Equal Opportunity

23 September 2016

Allan Macdonald  
 Acting Commissioner for Equal Opportunity

23 September 2016

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2016 Aboriginal Calendar Competition Runner Up – Charlotte Barsi, Gwynne Park Primary School

## From the Commissioner

### Commissioner's summary

The *Equal Opportunity Act 1984* (WA) ("the Act") marked its 30-year milestone on 8 July 2015. Ahead of its time when it commenced operation in 1985, the Act today is rightly regarded as a normal part of the legal and social fabric of this state. It now seems unthinkable that there was a time before the Act when discrimination was not against the law in Western Australia. A generation later, the rights and protections afforded by the Act are the norm.

One of the objects of the Act is to "eliminate, so far as is possible" discrimination on the grounds of race, sex, impairment, and age, to name just a few of the grounds covered under the Act. There is still much work to be done to achieve the Act's objects. However, in a year of significant challenges, the Commission has not been diverted from delivering its core services to the community, in line with its stated mission – "to lead in the elimination of discrimination and build a community that reflects and promotes equality of opportunity and human rights." The Commission is still the lead organisation in Western Australia for investigating and resolving complaints of unlawful discrimination, and providing information, education, and training about discrimination and equal opportunity.

In September 2015, Commissioner Allannah Lucas took medical leave for the duration of the financial year. In her absence the role of Acting Commissioner was filled by the Commission's Senior Legal Officer, Allan Macdonald until December 2015, and by Jenni Perkins from January 2016. Mr Macdonald resumed the role after Ms Perkins took up another position in government in June 2016.

During this period, in response to the budgetary requirements set out in the mid-year review, a new organisational structure was developed, in consultation with staff. Implementation of the new structure commenced in April and was operational by 14 June 2016.

# From the Commissioner

## Provision of information and education

The Community Education team continue to develop working partnerships with a diverse range of organisations to increase community awareness of human rights and the Act. This included working with the Ethnic Disability Advocacy Centre, the Western Australian Sports Federation, Curtin University's Centre for Human Rights Education, the University of Western Australia and the Public Sector Commission.

Work with the Ethnic Disability Advocacy Centre saw a Commission officer taking a lead role in a self-advocacy project in the Kimberley and metropolitan areas. Collaboration with the Western Australian Sports Federation provided an opportunity to reach the WA sports community through delivering the Member Protection Information Officer program.

There was also a concerted effort to visit more regional centres, which was made possible after the Commission completed its contract with the Northern Territory Anti-Discrimination Commission to provide training in the Territory.

A reduction in the number of fee for service courses allowed for a 69% increase in free 'rights-based' training to non-government and community groups in the metropolitan and regional areas. The number of these courses increased from 51 in 2014-15, to 86 in 2015-16.

The Community Education team continued to deliver training with high levels of satisfaction, with 97.7% of participants stating they would recommend the courses to colleagues.

## Provision of redress

The Commission received 439 new complaints of discrimination this financial year. The complaints were dealt with in timely manner, with 97.5% being

finalised in less than six months, and the remainder resolved in under 12 months.

There was a relatively even distribution of complaints received from across the state, however an increase in the number of complaints was received from the Kimberley, an increase from 6.7% in 2014-15 to 14.8% this financial year. This increase has coincided with outreach work conducted in this region during the year.

This year, 23.2% of complaints lodged related to impairment discrimination, 16.9% were to do with race, and, surprisingly, sexual harassment complaints accounted for 12.3%, replacing age (5.9%) as the third most common ground of alleged discrimination. A further noteworthy change was a significant increase in sexual orientation complaints, from zero complaints in the last financial year, to 12 complaints lodged in 2015-16.

## Legal

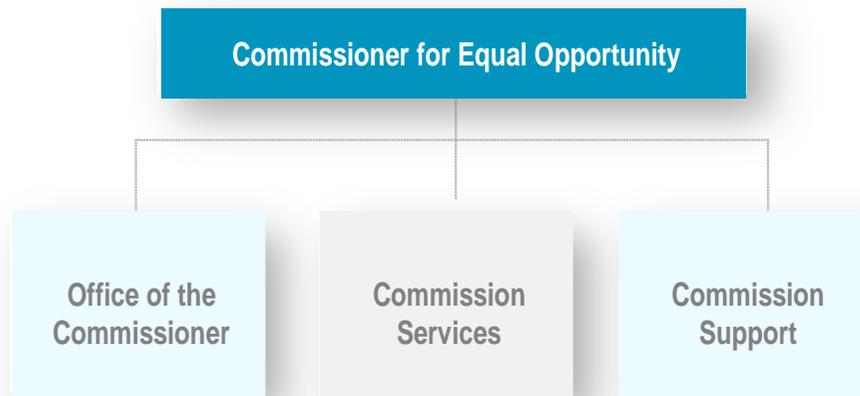
The Legal Section worked closely in 2015-16 with the Department of the Attorney General, examining WA legislation to identify any areas of non-compliance with the *Sex Discrimination Act 1984 (Cth)* (SDA) which was amended in 2013 to make gender identity and intersex discrimination unlawful throughout Australia. Under those amendments, states and territories were given until 1 August 2016 to address any potential legislative non-compliance with the SDA, and to make submissions as to legislation they considered should be exempted from the application of the SDA for a further period of time, so as to enable a more detailed review. The process was largely completed by 30 June 2016 and proved to be a productive and useful gap analysis of the state's legislation.

## From the Commissioner

Although it is unlawful under the Act to discriminate against a person who has been issued with a gender recognition certificate by the Gender Reassignment Board, the Act's coverage does not go as far as the SDA in protecting persons who have a gender identity different to that assigned to them at birth, but who have not been issued with a gender recognition certificate. The Commission supports amending the Act to include the ground of gender identity discrimination to address this gap in its coverage.

### New organisational structure

A new organisational structure for the Commission was developed during early 2016. The number of staff was reduced from 25 to 20 FTE through voluntary redundancy, while the number of business units was consolidated from five sections down to three, simplifying internal lines of reporting. The Conciliation and Community Education sections were combined into a single unit, as were the Legal and Policy sections. The revised structure commenced operation on 14 June 2016 and although it is still early days, is off to a good start. The Commission extends its thanks to Jenni Perkins for her stewardship in guiding the agency through the transition process to the new structure.



### Priorities for the year ahead

With the new structure in place, the Commission is looking forward to finding its feet and getting on with some long overdue systems and asset upgrades. This will be done in conjunction with the imminent move to new premises elsewhere in the Perth CBD in early 2017. These two initiatives, combined with the restructure, represent the greatest operational change the Commission has undertaken since its commencement in 1985.

The Corporate Executive team is also keen to implement a new strategic plan in 2017, aimed at enhancing the Commission's public profile and educational role, through a combination of targeted events, partnerships with government and non-government organisations, and greater online media exposure.

Thank you to all Commission staff and volunteers for their commitment, hard work, and patience during the past year, and to all of our government and community partners for their support.

Allannah Lucas  
Commissioner for Equal Opportunity

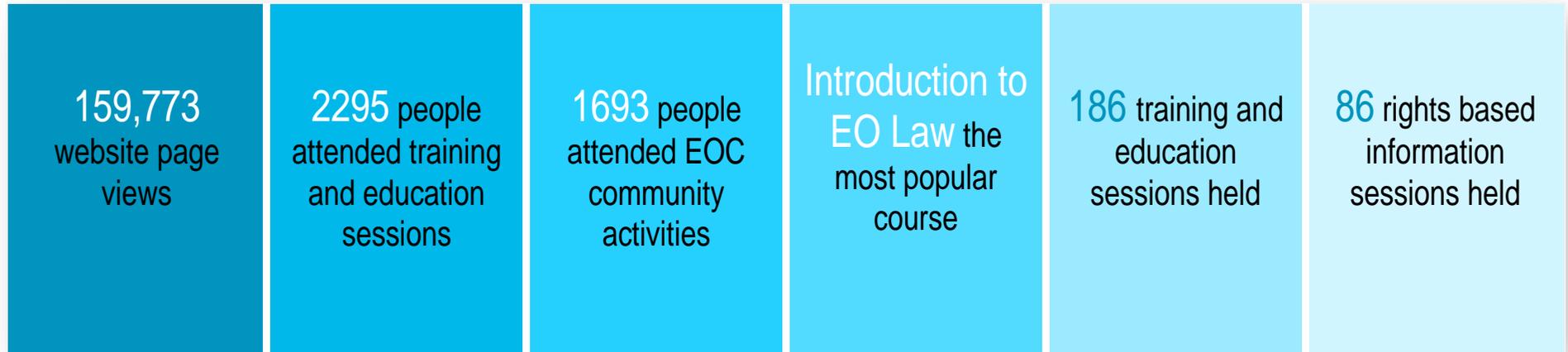
23 September 2016

Allan Macdonald  
Acting Commissioner for Equal Opportunity

23 September 2016

# 2015-16 Snapshot

## Provision of information



## Provision of redress





2016 Aboriginal Calendar Competition Runner Up – Shelby Carter, Gwynne Park Primary School

## About us

In 2015-16 the Commissioner for Equal Opportunity delivered services through the following sections:

### Legal

Provides legal assistance to the Commissioner and her staff, complaints in State Administrative Tribunal (Tribunal), and the Minister as required.

### Conciliation services

Investigate and attempt to conciliate allegations of unlawful discrimination in compliance with the *Equal Opportunity Act 1984*.

### Community education and training

Delivers rights and responsibility training to private, non-government and government organisations, and community engagement to build awareness and acceptance of the *Equal Opportunity Act 1984*.

### Policy and evaluation

Assists the Commissioner in development of policy, public information and community awareness and acceptance of the *Equal Opportunity Act 1984*.

### Corporate services

Supports the financial, human resources and administrative requirements of the Commissioner.

# About us

## Enabling legislation

The Office of the Commissioner for Equal Opportunity was established in 1985 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*.

The Act promotes equality of opportunity in Western Australia and provides remedies in respect of discrimination on the grounds and areas specified.

## Responsible Minister

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

## Our vision

A society respectful of human rights and free from discrimination and prejudice.

## Our mission

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

## Organisational chart



## Administered legislation

The Commissioner for Equal Opportunity also undertakes investigations and conciliation of complaints under specified parts of the following Acts:

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

# About us

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*



## Corporate Executive

Allannah Lucas  
Commissioner



From left to right:

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

# Agency performance

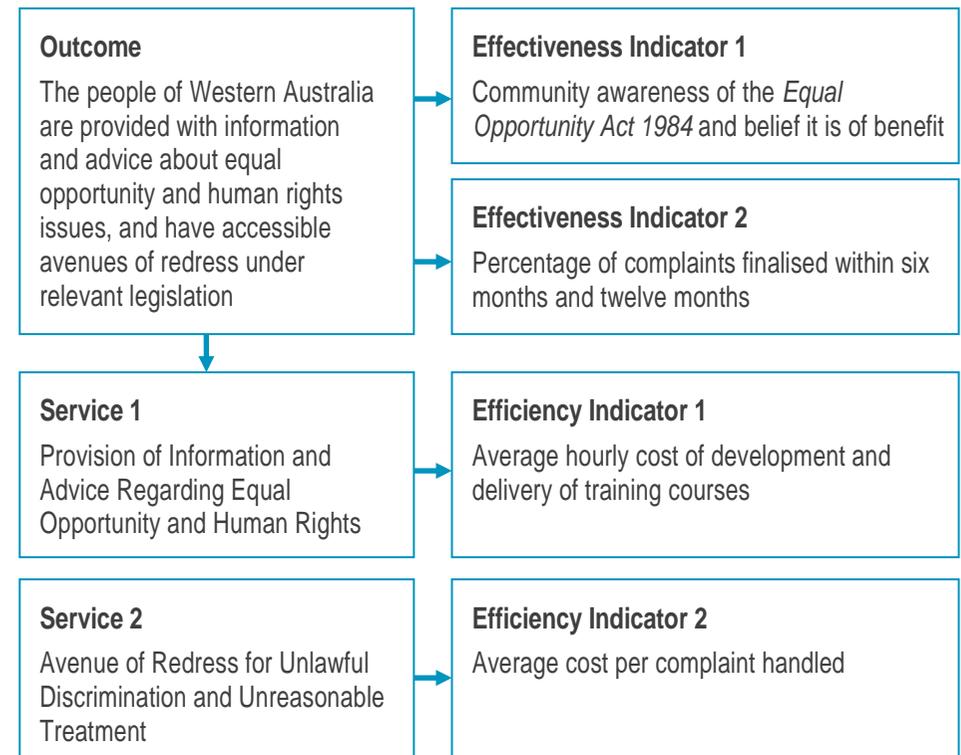
## Performance management framework

The Commissioner for Equal Opportunity's Performance Management Framework is consistent with the Government's goal of Results-Based Service Delivery: Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.

The Commission's work is informed by the statutory obligations under the *Equal Opportunity Act 1984*, and the activities undertaken in 2015-16 are reported in this section.



2016 Aboriginal Calendar Competition Runner Up – Flynn Carter, Gwynne Park Primary School



# Agency performance

## Report on operations

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

### Service 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.

### Service 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 (Tribunal).

## Summary of key performance indicators

	2015-16 Target	2015-16 Actual
<b>Effectiveness Indicators</b>		
<b>Indicator 1:</b> Community awareness of the Equal Opportunity Act and belief it is of benefit	82.0%	76.5%
<b>Indicator 2:</b> Percentage of complaints finalised within:		
Six months	95%	97.5%
12 months	99%	100%
<b>Efficiency Indicators</b>		
<b>Indicator 1:</b> Average hourly cost of development and delivery of training courses	\$935	\$1,113
<b>Indicator 2:</b> Redress for unlawful discrimination and unreasonable treatment	\$1,832	\$3,251

For more detailed information about Key Performance Indicators, see page 96.

# Agency performance

## Service 1: Provision of information

The Commission works with the community to extend understanding and skills to achieve equality and realise their rights through:

- being involved in community programs and events
- responding to enquiries from individuals, government, non-government and private industry
- delivering training for employers and service providers on their responsibilities, and
- education for community groups and individuals on their rights under the Act
- identification of discriminatory policies and practices and raising these with appropriate bodies.

### Raising community awareness

Key strategies include:

- development of resources, both targeted and general information for the community about aspects of equal opportunity law and human rights in a variety of printed and electronic formats
- raising awareness of equal opportunity and human rights issues in Western Australia through presentations, forums, guest speakers, community information stalls and lectures
- utilising various media to promote public discussion and interest in equal opportunity issues.



### Sorry Day 26 May

The Commission considers an important part of our outreach is to be involved in significant events for Aboriginal people.

The annual Sorry Day commemoration organised by the Bringing Them Home Committee and Reconciliation WA was held this year at Wellington Square, East Perth.

Many members of the Stolen Generation were present, as well as an estimated 1500 school students. The Commission's stall was kept busy providing resources and information on discrimination law and human rights issues.

# Agency performance

## Our achievements in 2015-16

In 2015-16, the Commission continued to review its range of resources and information, made freely available in a range of formats.

Over the course of the year the Commission's seminars and other events attracted more than 1,600 participants.

The Commission took a leadership role in a number of areas including building the capacity of public sector agencies to develop transgender inclusive workplaces (see page 20). Many of our activities were undertaken in collaboration with other agencies.

### Key activities undertaken this year

- Hosted a Q & A event on Human Rights Day, where the panel were asked to "Re-imagine Australia on Human Rights Day" (see page 18)
- Proudly sponsored for the fourth year running, the WA Human Rights, Equity and Diversity in Mental Health Award
- Held a seminar to farewell Elizabeth Broderick, the outgoing Federal Sex Discrimination Commissioner
- Nominated The Hon Ruby Hutchison, the first woman member of the Legislative Council in WA, to the International Women's Hall of Fame Honour Board
- Ran a stall at NAIDOC Week event in Mirrabooka
- Participated and distributed information at the Pride Parade, and at the Pride Fair Day
- Participated in Carers Week and Mercy Care Exhibition

- In recognition of International Women's Day organised
  - Two free public forums in Bunbury and Albany on sexual harassment in the workplace
  - A seminar where Professor Chino Yabunaga from Tokyo University presented her research on the place of women in Japanese society
- Ran a stall at an Aboriginal Health Worker's Conference, and consulted delegates from around WA on discrimination in relation to race and impairment.
- Displayed a Commission banner in the Murray Street mall during Reconciliation Week.



### Harmony Week

In Harmony Week, the Acting Commissioner Jenni Perkins joined a group of students at the Cyril Jackson Senior Campus to discuss their experiences and hopes for equality in a multicultural Western Australia.

## Agency performance



### Human Rights Day 10 December

Back row, from left to right:

- Victoria Laurie, moderator and journalist
- Rabia Siddique, International humanitarian and hostage survivor
- Stephen Goodall, Community Education Officer
- Allan Macdonald, Acting Equal Opportunity Commissioner
- Prof Baden Offord, Director of the Centre for Human Rights Education, Curtin University

Front row, from left to right:

- Samantha Connor, Writer and disability advocate
- Prof Suvendrini Perera, Cultural Studies, Curtin University

### 'Re-imagining Australia' on Human Rights Day

The Commission celebrated International Human Rights Day with a Q&A event at the Perth State Library with a panel of human rights experts. Moderated by Victoria Laurie, the event was titled 'Re-imagining Australia' and was co-hosted with Curtin University's Centre for Human Rights Education.

The event provoked spirited discussion on race discrimination experienced by refugees, Aboriginal people and Torres Strait Islanders, and the marginalisation and exclusion experienced by people with disability and the lesbian, gay, bisexual, transsexual and intersex community.

Panellist Stephen Goodall, an Aboriginal man, described the appalling conditions many young Aboriginal people are living in.

Professor of Suvendrini Perera said Australia's colonial past played a significant role in establishing systems that exacerbated racial inequality.

Disability advocate Samantha Connor said ordinary Australians had the power to make a difference to the attitudes of the wider community. This sentiment was echoed by the other panellists, who encouraged the audience to speak up against discrimination and harassment.

Rabia Siddique asked the audience to confront the '*arrogant ignorance*' of people who thought it was their right to speak in an appalling way. She said, "*We need to stand up and speak out, write articles and letters to the editor. As parents it is our responsibility to teach our children tolerance and kindness*".

# Agency performance

## LGBTI Initiatives

The Commission has worked in partnership with government and community organisations on LGBTI (Lesbian, Gay, Bisexual, Trans, and Intersex) issues.

This included a project, reported on last year, jointly worked on by the Department of Education, the Catholic Education office, the Independent Schools Association and LGBTI organisations, to develop guidelines on managing LGBTI issues in WA schools.

Subsequently, community consultation and feedback from public sector organisations suggested there was an unmet need to raise awareness of LGBTI issues in the public sector and in the general community.

## LGBTI Human Rights Forum

On the 17 November the Commission and PRIDE WA jointly organised a public forum at which the key note speaker was Ms Rowena Allen, Victorian Commissioner for Gender & Sexuality.

Participants proposed as an outcome of the forum, the establishment of a broad based LGBTI peak body. The forum also encouraged the Commission to support LGBTI groups in working for legislative and social change.

Subsequently, an outcome of this forum was the establishment of the LGBTI peak group, 'Rainbow Rights', which the EOC convened the inaugural meeting.

## Isabelle Lake Memorial Lecture - Creating transgender inclusive workspaces

On 5 April, the Commission and UWA jointly organized the 4th Isabelle Lake Memorial Lecture. Ms Lake was a student at UWA, and was an intern at the

Commission working on LGBTI issues, when she unexpectedly died at age of 21. The partnership with UWA on this annual memorial lecture was formed to build on Isabelle's inspirational work for the rights and recognition of those who transition or who identify outside the gender binary.

The aim of this year's memorial lecture was to identify strategies for creating transgender inclusive workspaces, and discuss best practices for preventing discrimination against transgender employees. Instead of a lecture format, a panel discussion was employed. The panellist included speakers who had developed and implemented workplace policies to support LGBTI employees and including those who were transitioning.



### Isabelle Lake Memorial Lecture

- Debbie Mills, Bankwest, General Manager Customer Delivery Enterprise Services
- Jenni Perkins, Acting Commissioner for Equal Opportunity
- Amanda Greenland, WA Police HR Business Manager
- Natalie Morris, WA Police Equity Coordinator
- Allan Macdonald, Equal Opportunity Commission, Senior Legal Officer
- Adam Wright, UWA, Senior Web Developer
- Dr Duc Dau, Panel facilitator

# Agency performance

## Joint forum with PSC on Trans inclusivity

Following the Isabelle Lake Memorial Lecture, Acting Commissioner Jenni Perkins and the Director of Equal Opportunity in Public Employment, Rebecca Harris, agreed to work together to develop the LGBTI capacity of the WA public sector.

This was deemed particularly important as state public sector workers are excluded from the general protection provided under the *Commonwealth Sex Discrimination Act 1984*, and the *Equal Opportunity Act 1984* only provides protection for people who have received a recognition certificate under the *Gender Reassignment Act 2000*.

As a first step, the panel from Isabelle Lake Memorial Lecture were invited to present at a WA public sector seminar on Trans Inclusivity which was held at the Public Sector Commission's training centre. Two additional panelists were invited, Robyn Edwards from the WA Police and UWA Deputy Vice Chancellor Professor Kent Anderson.

Panelists described the promotion of sexual and gender diversity in their workplaces and noted transgender people commonly experience significant levels of discrimination in their personal lives and at work.

Discrimination at work included not having their expressed gender acknowledged, being compelled to disclose private information, and missing out on employment opportunities.

UWA Deputy Vice Chancellor Professor Kent Anderson described the university's success in promoting LGBTI diversity and inclusion, and his personal participation in the ALLY program to champion LGBTI issues in the workplace.

Debbie Mills, a Bankwest executive, described her experience as a line manager in promoting transgender issues. She emphasised the important role managers can play in promoting and enabling inclusive workplaces.

Robyn Edwards shared her personal story of transitioning, and described how her employer, the WA Police, supported her in the workplace. Amanda Greenland and Natalie Mills described the development of the WA Police's policy and guidelines on Gender Transition in the Workplace.

Following this forum, the Commission and the PSC committed to work together in the forth coming year to develop strategies and guidelines for the WA public sector.



From left Robyn Edwards, WA Police, Manager Architecture, Radio and Electronic Services Unit, Acting Commissioner Allan Macdonald, Director of Equal Opportunity and Public Employment Rebecca Harris, and audience members.

# Agency performance

## CEOs for Gender Equity

Eighteen of Western Australia's most influential CEOs launched the CEOs for Gender Equity initiative at Government House in December 2014.

The Commission in 2012 prompted the formation of the inaugural group of CEOs which has since grown to representing CEOs from the corporate, not for profit and government sectors.

CEOs for Gender Equity aims to grow awareness of gender inequality and the ramifications of its existence, plus set an example for other heads of enterprises who want to bring about change within their organisations.

Members identified three priority areas – promoting pay equity, promoting job equity, and supporting advocacy to address broader systemic issues relating to childcare and STEM subjects for girls.

A review was conducted in 2015 which recommended that the group be continued under the auspices of the WA Chamber of Commerce and Industry. Following the restructure, members have contributed funds to enable the appointment of an Executive Director (Ms Tania Cecconi).

A webpage is being developed, and new members are being recruited.

Chris Sutherland, CEO from Programmed, is the current chair.

## New and Emerging Communities Reference Group

This reference group was formalised in 2015 to assist the Commissioner to identify key systemic issues facing new and emerging communities.

The group examined the potential for systemic discrimination in English language testing for purposes of migration, professional qualifying bodies and entry to university (including post graduate). A project on these matters was

established and undertaken by Alexandra Johns-Putra and Parisa Jalali from Murdoch University's Public Policy Internship program.

The reference group recommended at the conclusion of the report that a summary and the recommendations be forwarded to the Australian Council of Human Rights, which was done by the Acting Commissioner in May 2016.

## Submissions

The Commission made submissions to a range of State and Federal inquiries and projects, including:

- *Women's Report Card* – Department of Local Government and Communities
- *Willing to work – inquiry into age and disability discrimination in work* – Federal Age Discrimination Commissioner
- *Review of Gender Bias* - Women Lawyers of WA
- *National consultation into trans, gender diverse and intersex experiences in Australian sports*
- *Employment strategy for People with Disabilities* – Public Sector Commission and Disability Services Commission
- *On Demand Transport* – Discussion paper for Future Innovation – Department of Transport, green paper
- *Aboriginal and Torres Strait Islander recruitment guidelines* – Australian Human Rights Commission and Business Council of Australia
- *Supporting working parents toolkit* – Australian Human Rights Commission

# Agency performance

## Substantive Equality for 2016

The Commission's ongoing role in relation to substantive equality is to assist public sector agencies address issues of systemic discrimination, and in the implementation of substantive equality programs. The Commission provides this service by offering information sessions on Substantive Equality.

The Public Sector Commissioner's Circular on Substantive Equality requires agencies to comply with the Policy Framework for Substantive Equality, and to review systemic discrimination in relation to all grounds of unlawful discrimination in the Act. The circular also highlighted the Commissioner for Equal Opportunity's functions under section 80 of the Act to raise systemic issues directly with agencies, and during the current year the Commission continued to contact public sector organisations about systemic issues.

Currently 31 public sector agencies are participating in the Substantive Equality program. The Commission also convenes meetings and works with individual agencies that seek direction and feedback on their substantive equality work including review of policies.

The Commission continues to encourage all public sector organisations to adopt Substantive Equality policies and practices.

## Substantive Equality lessons from the United Kingdom

Ms Beverly Thompson-Brown, a UK based consultant contracted to advise the Department of Corrective Services on systemic discrimination. She had significant experience in working on systemic discrimination issues with UK police and correctional services and was the lead speaker at a Commission seminar for public sector employees. She described the significant initial resistance and challenges of implementing substantive equality with the UK police.

Participants from WA public sector organisations described the policies and initiatives employed by their agencies to address systemic discrimination and the needs of various groups covered under the Act.

## EOC Implementation of Substantive Equality

Although the Commission not mandated under the Public Sector Commissioner's circular it has chosen to implement the objectives of the Framework in its policies and operations. During the current year the Commission has:

- Continued the revision of its Implementation Plan
- Included Substantive Equality as a standing item on agenda for staff meetings
- Continued the identification of policies requiring review and an impact assessment.



Allan Macdonald and Beverly Thompson-Brown with two Bruneian international PSC exchange administrators.

# Agency performance

## Community education and training

The Commission has a small team of experienced educators who raise awareness about equal opportunity and human rights and promote the adoption of best practice models through:

- Organisational training
- Community education on equal opportunity and human rights
- Projects such as convening stakeholder groups to work in partnership on specific projects (see project work on LGBTI issues).
- Community development - working with communities with specific needs, such as project work with new and emerging migrant and refugee groups
- Service Delivery Agreements with Commonwealth Territories to build capacity and provide community education training on equal opportunity and human rights issues. Currently Agreements exist regarding – the Indian Ocean Territories (IOT) of Cocos (Keeling) islands, Christmas Island, and second service agreement with the Northern Territory's Anti-discrimination Commission.

## Indian Ocean Territories

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. The Commission also investigates complaints of alleged unlawful discrimination from Cocos (Keeling) and Christmas Islands.

In the past Commission Officers have travelled to the Islands to deliver training to Local Government employees, the private sector and community groups. Commission staff have usually travelled alone to the islands. This year a different model of service delivery was trialled, when the Commission joined with the WA Departments of Child Protection & Family Support and Department of Sport & Recreation, to travel to the Islands together and deliver joint sessions on issues such as the need for Working with Children Checks. The Federal Department of Infrastructure and Regional Development funded this initiative.

## Northern Territory

Over the past two years the Commission has been contracted to deliver training in the NT on behalf of the NT Anti-Discrimination Commission (ADC) to public sector and community organisations. A decision was made at the end of 2015 to discontinue this service as it was reducing the Commission's capacity to undertake regional work in Western Australia.

The Commission's Community Education officers undertook four trips in 2015 to Darwin, Katherine and Tenant Creek. In 2016 a number of organisations in the NT requested specific training and in response two further trips were undertaken, to assist the NT ADC.

***“Everyone should have this type of knowledge. It would be advantageous for staff to have an understanding of the EO Act and the implications if not adhered to”***

Comment from Equality Grievance officer refresher

## Agency performance

Whilst the Commission has a state-wide mandate, the organisations budget limits travel outside the metropolitan area and in particular to regional and remote parts of the state.

Fortunately the Commission is contracted from time to time by private sector organisations, local government, and others to travel to and provide onsite fee for service training, in regional and remote areas. This has funded the Commission to travel intrastate, and whilst there, to conduct additional training, networking and community development activities in these regions.

### Fee for service training

Requests for fee paying training has been significantly lower than previous years. This trend is evident in training requested from public sector, private enterprise and community organisations. This trend is possibly a result of a general economic downturn, where organisations treat training as a discretionary item.

To ensure course content was relevant, a process of reviewing and updating training material has taken place.

The Commission has also been exploring new ways of providing whole of organisational training. One model for whole of organisation training was developed in consultation with the Water Corporation, and signed off in a Memorandum of Understanding. This model of training is being evaluated and if proven successful will hopefully provide a useful strategic model for developing positive workplace cultures which are inclusive and free of discriminatory practices.

***“It’s very important for all employees to understand their obligations and rights under the law, and when they could be culpable”***

Comment from Introduction to Equal Opportunity Law



### Regional visits for 2015-16

In 2015-16 the Commission’s educators conducted over 80 training, education and information sessions and meetings in regional Western Australia including the Indian Ocean Territories, as shown in the map above as well as the following towns and communities: One Arm Point, Warnum, Moora and Collie.

Over 50 training, education and information sessions and meetings were held in Darwin, Alice Springs and Tennant Creek.

# Agency performance

## Rights based education

The Commission delivered rights based sessions throughout the year to community groups, not for profit associations and other bodies that do not have a budget to pay for training services. Rights based training serves a valuable function in educating groups such as refugees, Aboriginal people, people with disability and others who may not be aware of the protections available under the Act, and the obligations to behave respectfully towards others.

The number of rights based sessions delivered this year totalled 86. Though the number of sessions increased in the current financial year, they were on the whole fewer participants compared to the previous financial year.

In addition to delivering stand alone training programs to organisations that have traditionally sought rights based training, the Commission also worked with a number of peak bodies to deliver training programs which saw equal opportunity awareness sessions alongside training delivered by other organisations. This had a mutual benefit as we provided the expertise on equal opportunity law for the sessions whilst the peak organisations managed the sessions.

Examples of these innovative programs include:

- Partnering with the **Ethnic Disability Advocacy Centre** as part of the 'Let's Talk About Your Rights' self advocacy program. This included an intensive week of sessions in the West Kimberley region in August and three sessions in the metropolitan area.

- Partnership with the **Western Australian Sports Federation** to deliver the Membership Protection Information Officer (MPIO) course which is similar to the Commission's Contact Officer Course. These courses have been delivered to volunteers at sporting bodies and have provided an opportunity to raise awareness about rights and responsibilities with regard to the *Equal Opportunity Act 1984*.
- Working with the **Department of Corrective Services**, the Community Education team visited a number of prisons whilst on regional visits. In the current year, visits were made to the East Kimberley prison camp and Albany prison. Attempts were made to visit Bunbury prison, but the dates of this trip conflicted with the prison's schedule.

These prison visits provide for contact with prisoners and prison staff. Prisoners are informed of their rights under the legislation, and also provided with an opportunity to raise issues of concern. The Community Education team, will when prisoners provide consent, raises local issues with the Prison Superintendent. Systemic issues are usually raised with the Department of Corrective Services in Perth.

***“Straightforward and clear advice. This information is useful for the workplace, and can also be beneficial and shared with family and friends.”***

Comment from Bullying and Equal Opportunity Law

## Agency performance

Standard rights based sessions have continued throughout the year and have included:

- Sessions on *Human Rights and your rights and responsibilities under the Equal Opportunity Act 1984* with the Adult Migrant English language program, with both Central TAFE and Polytechnic West.
- Equal Opportunity Awareness sessions conducted with many groups of Community Service students at West Coast Institute of Training.
- A series of workshops for the Ishar Multicultural Women's Health Centre, with sessions on the Rights for Carers and the people for whom they care.



Community Education Officers conducted a series of afternoon workshops for players, coaches and parents of an Australian Rules Football Club in the Northern suburbs, following an incident of racial abuse.

## Evaluation – update

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

94.2% 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

97.7% would recommend the Commission's training courses to their colleagues

***“The training provides a proactive approach which can prevent headaches in the future by preventing discrimination related productivity losses and unnecessary costs”***

Comment from Equity Grievance Officer role

# Agency performance

## Service 2: Provision of redress for unlawful discrimination

### Handling enquiries

The Commission operates an enquiry service from 9.00am – 4.00pm each weekday. This is staffed by officers of the Commission on a roster basis.

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 (see page 114).

### Answering enquiries from the community

The Commission received 1745 enquiries during 2015-16, 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 (70.5%) are received by telephone, of the written enquiries nearly 81.9% are now received via the website or email. This is likely to continue to increase, demonstrating the importance of providing an accessible online service.



The Equal Opportunity Commissioner's Enquiry Line is staffed by experienced officers who can provide independent expert information.

The service is free and confidential.

If we are not able to answer a question we make every effort to refer the enquirer to an appropriate agency or service.

## Examples of enquiries outside jurisdiction

### Gender identity in education

A mother of a nine year old transgender child said the child's school was insisting on using the Child's former name on the school report and insisting on labelling her as "he".

*(Note: the Gender History provision can only be used by a person who has a certificate confirming they have undergone gender re-assignment surgery – enquiry referred to Australian Human Rights Commission)*

### Bullying at work

A woman working in a boarding house of a private school was subject to name calling and bullying.

*(Note: Bullying is not a ground of unlawful discrimination. This matter was referred to the FairWork Commission and Work safe)*

### Racial harassment

A member of a sporting club called to say Indian members of the club were upset by non Indian members who were circulating an email which denigrated Indian people.

*(Note: Racial harassment only unlawful in employment, education and accommodation. Clubs are outside jurisdiction)*

## Agency performance

### Nature of enquiries

Of the enquiries received in 2015-16, 65.2% 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 where possible.

### Examples of what enquiries were about

#### Sex discrimination in goods and services

A barber shop called to ask if they could refuse to serve women who wanted a haircut.

#### Sex discrimination in employment

A young man applied for a casual job at a plant nursery and was told they only employed girls because they are better with customers.

#### Family responsibility in employment

A female teacher was returning to work after having her second child, and had her application for part time work refused.

#### Religious conviction in employment

A young Muslim chiropractor was distressed because her employer told her she could not stop work for 10 minutes each afternoon to pray.

#### Pregnancy in employment

A young apprentice hairdresser had her employment terminated when the employer found she was pregnant.

## Agency performance

The grounds of alleged discrimination which were cited by enquirers correlate closely with complaints handled by the Commission. Enquiries about age discrimination have for two years been in the top third of most common enquiries.

Enquiries about bullying, while not a ground under the Act, was the fifth most common enquiry, and over 92.2% of bullying enquiries related to the workplace. The adoption of bullying as a ground of discrimination under the Act was one of the recommendations in the Commission's submission to the 2007 Review of the Act.

The areas of discrimination identified by enquirers in 2015-16 reflected the pattern of previous years. More than half of the enquiries handled (55.5%) related to employment. Enquiries in the area of goods, services and facilities were the next largest group (13.9%).

Most enquiries in 2015-16 were from individuals (84.0%) and related to allegations of discrimination or unfair treatment. Half of all enquiries were made by women, 38.4% of enquiries were from men, and the remainder from organisations and groups.

Other enquiries were from:

- private enterprise (4.8%)
- local, state and federal government (4.5%)
- non-government organisations (2.2%).

## Enquiries

### Grounds of discrimination

impairment – 353 (20.2%)

race – 234 (13.4%)

age – 94 (5.4%)

sex – 91 (5.2%)

sexual harassment – 82 (4.7%)

### Areas of discrimination

employment – 969 (55.5%)

goods, services and facilities – 242 (13.9%)

education – 86 (4.9%)

accommodation – 79 (4.5%)

clubs – 31 (1.8%)

## Complaints

### Grounds of discrimination

**impairment** – 102 (23.2%)

**race** – 74 (16.9%)

**sexual harassment** – 54 (12.3%)

**sex** – 33 (7.5%)

**age** – 26 (5.9%)

### Areas of discrimination

**employment** – 290 (66.1%)

**goods, services and facilities** – 83 (18.9%)

**accommodation** – 23 (5.2%)

**education** – 21 (4.8%)

**access to places and vehicles** – 18 (4.1%)

## Agency performance

### Handling complaints

If a person alleges they have been discriminated against on one or more grounds, 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 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 (Tribunal) 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.

### Numbers of complaints

In 2015-16 there were 439 new complaints received by the Commission. This is a lower number of complaints received than in the past three years. Factors influencing the lower number of received complaints include the recent economic downturn which has coincided with a reduction of complaints from traditional sectors such as mining, where complaints declined 54.9% from 51 in 2014-15 to 23 this financial year, and in retail, down 39.7% from 78 complaints to 47. In addition, the absence of the Commissioner for 10 months due to ill health resulted in a reduction in public speaking engagements, a lower media presence, and fewer promotional activities being held, which have previously resulted in complaints being lodged.

# Agency performance

## Nature of complaints

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

Of the various grounds under the Act, impairment discrimination complaints have been consistently the highest for many years, followed by race. This year 23.2% of complaints lodged related to impairment. Race complaints was second (16.9%), and surprisingly sexual harassment (12.3%) replaced age (5.9%) as the third most common ground of alleged discrimination. Age had been trending as the third most common ground, but this may have been affected by the economic downturn with fewer advertised vacancies.

Employment has always been the predominant area of public life in which unlawful discrimination is alleged. In 2015-16, 66.1% of complaints related to employment. The figure 1 shows the six grounds most cited in employment complaints.

A significant change from previous years has been a notable increase in the number of sexual harassment complaints, most of which were in the area of employment, and 85.7% were in the private sector. Of the 54 sexual harassment complaints, 45 were lodged by women and nine by men.

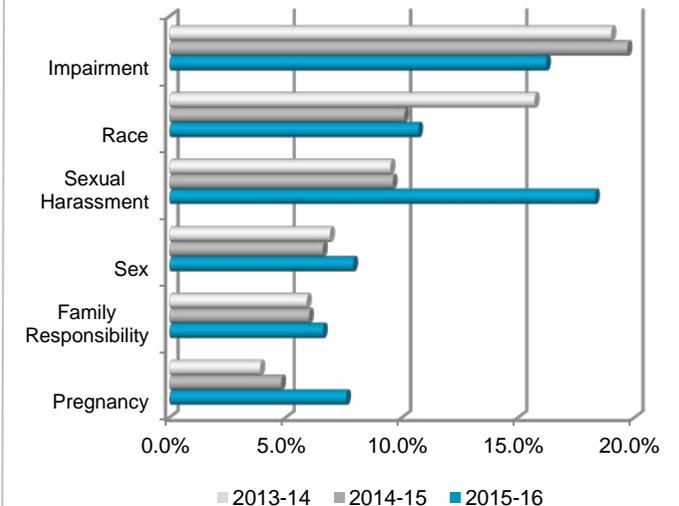
Given the current public debate on marriage equality, it is worth noting that in this financial year a total of 12 sexual orientation complaints were lodged. This can be compared to the previous reporting period where no sexual orientation complaints were lodged in the previous financial year. Some of these complaints involved workers objecting to co workers making offensive or derogatory comments about their sexual orientation.

## Lodgement of complaints

The Act requires complaints to be in writing and can be lodged by email, fax, in person, post or via the web. Lodgement of complaints on the web and by email continues to increase with 69.9% submitted online this year, compared to 60% in 2014-15 and to 56.4% in 2013-14.

Of the 69.9% of complaints lodged directly on the Commission website, most (60.8%) lodged directly on the Commission's online complaint form, and a smaller percentage (9.1%) via email.

Figure 1: Percentage of complaints of the top six grounds in the area of employment over 3 years

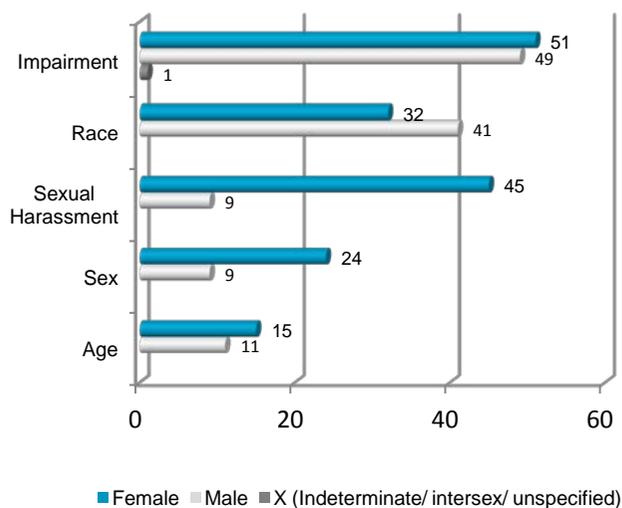


### Case study: Sexual harassment in employment

A woman worked part time and alleged her supervisor had sexually harassed her over an extended period of time. The supervisor had allegedly made frequent lewd and sexually suggestive comments and on one occasion had deliberately opened his trousers to expose his penis. The woman had on several occasions objected to this unwelcome sexual conduct, and on each occasion her hours were cut, or she was given random or unacceptable shifts.

*Outcome: The complaint resolved in conciliation with the supervisor and club providing a written apology and financial compensation totalling \$31,000. The Supervisor's employment was also terminated.*

Figure 2: Number of complaints received by sex of complainant in the top five grounds



### Case study: Pregnancy discrimination in employment

A woman alleged she had been treated fairly until she advised her employer she was pregnant. She was then allegedly treated less favourably than other staff, was put on unreasonable rosters and had her work performance questioned for the first time. As result of this conduct she decided to resign.

*Outcome: The matter resolved in conciliation with a verbal apology, the provision of a positive statement of service, and financial compensation of \$1,664.00.*

## Agency performance

### Complainants

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

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

### Characteristics of complainants

#### Sex

As in past years, women lodged more complaints than men. Whilst some grounds, such as impairment and race have a roughly even distribution of men and women, others, such as sexual harassment, are predominantly lodged by women:

- 56.5% were women
- 42.4% were men
- 0.5% X (Indeterminate/ intersex/ unspecified)
- the remainder were mixed group complaints

#### Age

The increase in the number of complainants under the age of 40, noted last year, continued into this financial year. In 2013-14, 34.1% of complainants were under the age of 40, whilst in 2015-16 the proportion of complaints from people under 40 years has increased to 44.9%.

- 0 to 19 yrs - 24 (5.5%)
- 20 to 39 yrs - 173 (39.4%)
- 40 to 64 yrs - 174 (39.6%)
- 65+ yrs - 19 (4.3%)
- Not specified (11.2%)

# Agency performance

## Characteristics of complainants (continued)

### Work status

Complainants are asked about their work status. The largest group (40.3%) was in paid employment whilst 25.1% were looking for work which was a slight decrease on the previous year (27.6%). Pensioner's comprised 6.4% of complainants and 8.7% were students.

### Birthplace

As in past years a majority of complaints were lodged by people born in Australia (61.7%). Aboriginal and Torres Strait Islander people lodged 21.2% of all complainants, an increase on the previous year when 16.5 % of complaints were lodged by Aboriginal and Torres Strait Islander people. The increase of Aboriginal complaints may be attributed in part a result of two outreach visits to the west and east Kimberley. There was also an increase in complaints lodged by Aboriginal people against retail outlets, in particular petrol stations requiring pre-payment for petrol.

This year there were significant decreases in complainants from people born in Africa and the Middle East down from 9.4% in 2014-15 to 4.6%. This may again be a reflection of the economic downturn, with fewer people of African and Middle Eastern backgrounds applying for advertised positions.

### Ethnicity

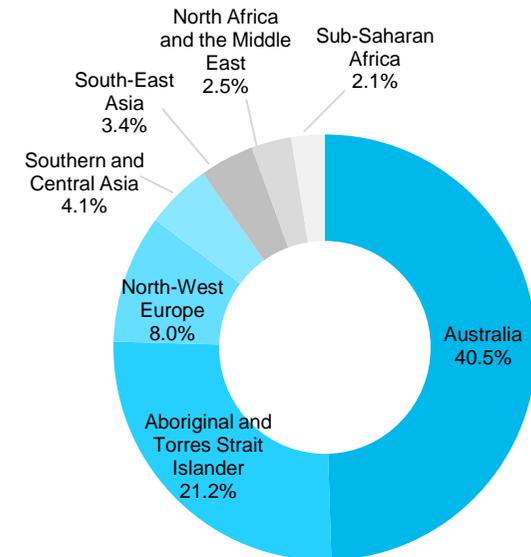
24.1% of complainants self-identified as having an 'ethnic background', made up a very wide number of a diversity of national and ethnic groups including Indian (1.4%), Iraqi (1.1%) and Polish (1.1%), by 'African' (1%) and over 10 other ethnic and national groups.

### Language

9.3% of complainants said their first language was not English, which was a significant decrease from the previous financial year's total of 13.0%.

Although Aboriginal and Torres Strait Islander complainants indicated English as their first language, it is acknowledged that many speak more than one language, including Aboriginal English.

Figure 3: Birthplace of complainants

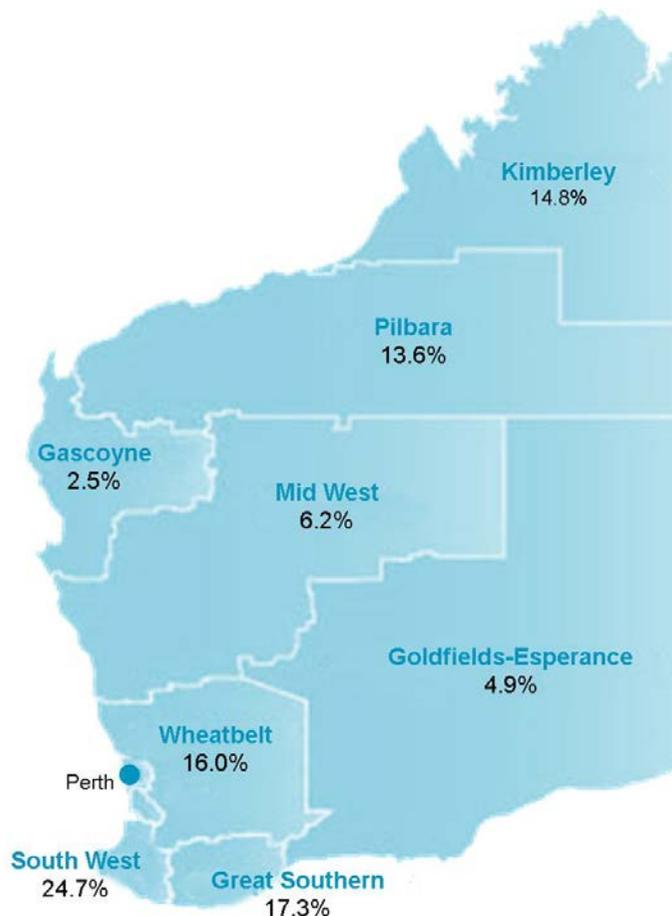


### Case study: Race discrimination in employment

A young man with dark skin worked as an aged care worker and lodged a complaint of race discrimination when his employer allegedly 'pressured' him to resign after he was accused of sexual misconduct by an elderly woman. The young man claimed the elderly woman suffered from dementia and was prejudiced against people with dark skin.

*Outcome: The complaint was dismissed as there was no evidence the employer's actions were causally connected to the young man's race or skin colour.*

Figure 4: Regional complaints received



## Agency performance

### Characteristics of complainants (continued)

#### Residence of complainants

77.3% of complainants lived in the metropolitan area. This is consistent with past two years when 78.7% (2014-15) and 76.1% (2013-14).

The proportion of complainants living in the metropolitan region (77.3%) is approximately the same as the proportion of the state's population living in the metropolitan region (73.5%). That is a positive outcome given that the Commission is Perth based and has limited resources to conduct outreach programs in regional and remote parts of the State.

Of the regional complainants the largest groups were from the South-West (24.7%) Great Southern (17.3%), Wheatbelt (16.0%) and the Kimberley (14.8%) regions of WA. There was a significant increase in complaints from the Kimberley region from 6.7% of lodged complaints in 2014-15, to 14.8% this year. This increase may be attributable to an increased number of regional visits and focussed community education conducted in the East and West Kimberley.

The higher number of complaints from the Pilbara noted last year, has been maintained this financial year.

#### People with disability

27.8% of all complainants stated they had an impairment, whilst 23.2% of lodged complaints were on the ground of impairment.

#### Case study: Impairment discrimination in employment

A well qualified man with sight in only one eye applied for a job in which excellent eye sight in both eyes was an essential job requirement. The man alleged impairment discrimination when the employer declined to employ him because he could not pass the vision relate medical assessment.

*Outcome: The man withdrew his complaint after he read the respondent's comments on the complaint, because he then understood the complaint was likely to be dismissed as he could not:*

- *pass the job related medical tests regarding eye sight; and,*
- *find a specialist doctor who would support his job application.*

# Agency performance

## Characteristics of respondents

The industry grouping against whom the highest number of complaints were lodged was 'Health Care and Social Assistance' with (17.8%) of all complaints, with 'retail trade' being the second highest with (10.7%) of complaints.

This was followed by:

- rental hiring and real estate (8.4%)
- public administration and safety (7.3%)
- construction (7.1%)

Of complaints received, more than half (54.7%) involved the private sector employers or service providers and 30.8% involved the public sector.

## 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 or outcomes
- **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 Tribunal** 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, frivolous or referral to the Tribunal at the request of the complainant after dismissal.

Figure 5: Top three grounds of complaints received in the private sector

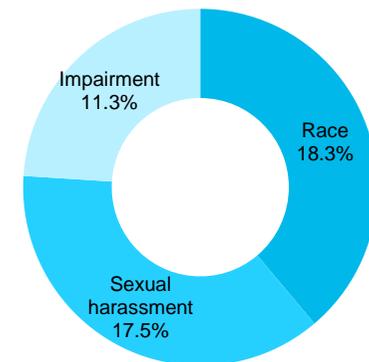
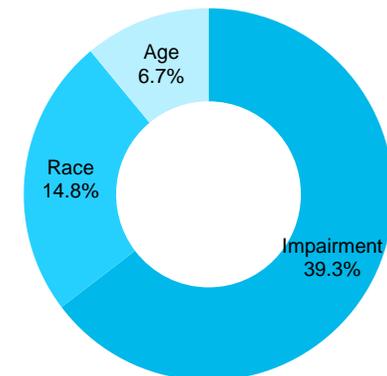
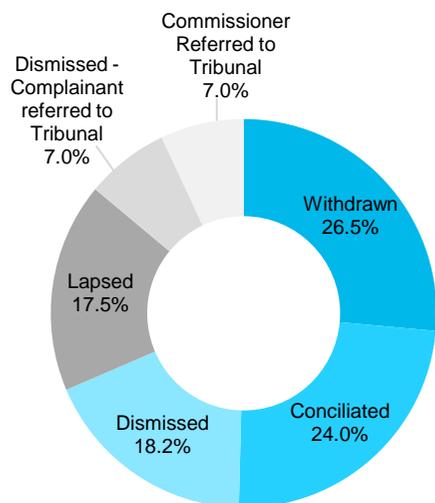


Figure 6: Top three grounds of complaints received in the public sector

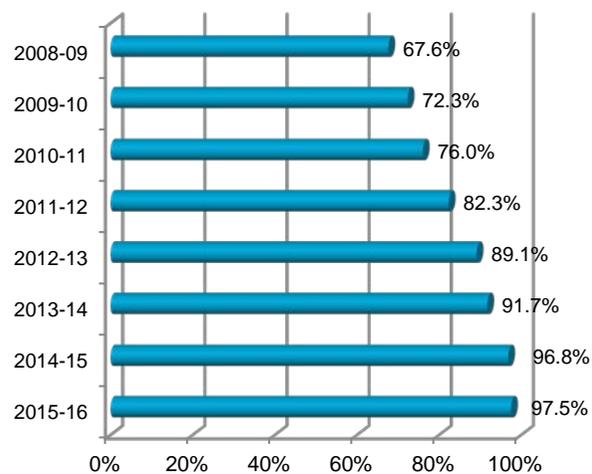


In this reporting year, the outcomes achieved in the complaint handling process were:

**Figure 7: Complaints closed by outcome**



**Figure 8: Complaints closed within six months over 8 years**



## Agency performance

### Conciliated complaints

24.0% or 107 complaints were resolved through conciliation. The most common form of resolution were:

- An apology (18.5%)
- Monetary settlement (16.0%)
- An explanation from the respondent (14.2%)
- A confidential settlement (8.0%)
- Provision of goods or services (7.4%)
- Provision of accommodation (7.4%)

### Complaints resolved in record times

The Commission has continued to enhance procedures which work towards reducing the time taken to finalise complaints, without compromising the ability of all participants to be treated fairly and achieve satisfactory outcomes.

In 2015-16 complaint handlers have met and exceeded agreed performance related complaint handling targets in record times, with 97.5% of complaints resolved in under six months and the few remaining complaints finalised in under one year. This compares to 2012-13 where 89.1% of complaints were resolved in under six months, or 2013-14 where 91.7% were resolved in under six months. The focus on reducing the time taken to finalise complaints was put in place following feedback from some complainants and respondents that finalising complaints in a timely manner can contribute to a mutually agreed resolution of complaints, and allow participants to get on with their lives.

In addition, increased contact with complainants and respondent via e-mail has also helped achieve easier and immediate contact, enabling faster processing of complaints.

# Agency performance

## Complaints referred to the State Administrative Tribunal

Where a complaint has not been resolved, the Commissioner may refer a complaint to the Tribunal.

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

- (i) 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 Tribunal; or
- (ii) referral under section 90 of the Act if the complaint was dismissed, and at the request of the complainant.

The Commissioner must provide legal assistance if requested by complainants whose matters have been referred to the Tribunal under section 93 of the Act. This is done by assigning one of the Commission's Legal Officers to assist the complainant. Complainants whose matters have been dismissed by the Commissioner receive no assistance.

Of the complaints referred to the Tribunal under section 93 of the Act, 73.3% were finalised with the assistance of Commission Legal Officers. Of these, 66.7% were settled through mediation at the Tribunal.

The Legal Officers day to day activities include assessing the potential complaints of unlawful discrimination lodged with the Commission, providing advice to the Commissioner and Conciliation Officers regarding complaints under investigation, and preparing responses to exemption applications lodged in the Tribunal. The Legal Officers also prepare submissions on equal opportunity and human rights issues to both State and Commonwealth inquiries, review the Commission's publications, and draft ministerial correspondence in relation to legal matters.

### No exemption necessary

A private hospital applied to the Tribunal for an exemption from the race discrimination provisions in the Act with the purpose of employing Aboriginal men as health workers for Aboriginal male patients.

The Commission becomes an automatic party in exemption applications, and it assists the Tribunal in determining whether an exemption application should be granted.

The Commission's legal officer liaised with the hospital and explained that what they intended to do fell within the scope of section 50(d) in that the requirement for a health worker to be male and Aboriginal was a genuine occupational qualification. As that section already catered for what the hospital wanted to do, the Commission's legal officer explained to the hospital that an exemption was unnecessary.

The hospital thanked the Commission for its assistance in this matter and withdrew the exemption application.

**Legal case study: Jokes about terrorism resulted in complaint of racial harassment**

A Pakistani Muslim worker alleged racial harassment against a co-worker who 'jokingly' called him a "terrorist", and on another occasion asked why "Pakistanis joined ISIS". The co-worker's comments affected the complainant to such an extent that he developed an anxiety disorder and was unable to continue working.

The Commission was unable to conciliate this complaint and referred it to the Tribunal for resolution. At his request, the Commission granted the complainant legal assistance to be represented at the Tribunal.

The parties resolved the complaint during mediation when the co-worker agreed to pay the complainant \$3,000 and apologised to him.

**Legal case study: Sex discrimination and sexual harassment at a mining site**

A woman alleged her supervisor sexually harassed her by slapping her bottom, touching her without her consent, making lewd comments about her and other female workers, and embarrassing her by making suggestive sexual comments in the presence of others.

The woman lodged a complaint against the supervisor and the employer alleging that the supervisor's actions amounted to sexual harassment and sex discrimination in the area of employment, and that the employer was vicariously liable for the supervisor's actions.

Conciliation was unsuccessful in resolving the matter, and the Commission referred the complaint to the Tribunal for determination. The complainant was provided with legal assistance.

The parties settled the complaint at mediation conferences in the Tribunal. While the company denied any liability and alleged it had taken all reasonable steps to prevent sexual harassment at the workplace, it decided to settle this matter by paying the complainant an undisclosed amount.

In a separate mediation, the complaint against the supervisor settled with him agreeing to pay \$10,000 to the complainant, and apologising for any hurt and humiliation she suffered because of his actions towards her. The supervisor also ended up resigning from his well paid position.

The settlements did not affect the complainant's worker's compensation claim.

**Legal case study: Marital status discrimination in the area of goods and services by an insurance company**

A woman in her late 30s brought a complaint against an insurance company for refusing to pay for her fertility treatment on the basis that she did not have a partner when she upgraded her insurance. The company argued that not having a partner constituted a pre-existing condition within the meaning of its policy and relevant legislation.

The woman alleged unlawful discrimination on the ground of marital status (in this case, for being single and not having a partner) in the area of goods and services.

The Commissioner referred the matter to the Tribunal and the Commission's legal officer was able to secure a settlement where the company apologised for the hurt and humiliation its decision had caused the complainant, and agreed to pay compensation of \$5,000.

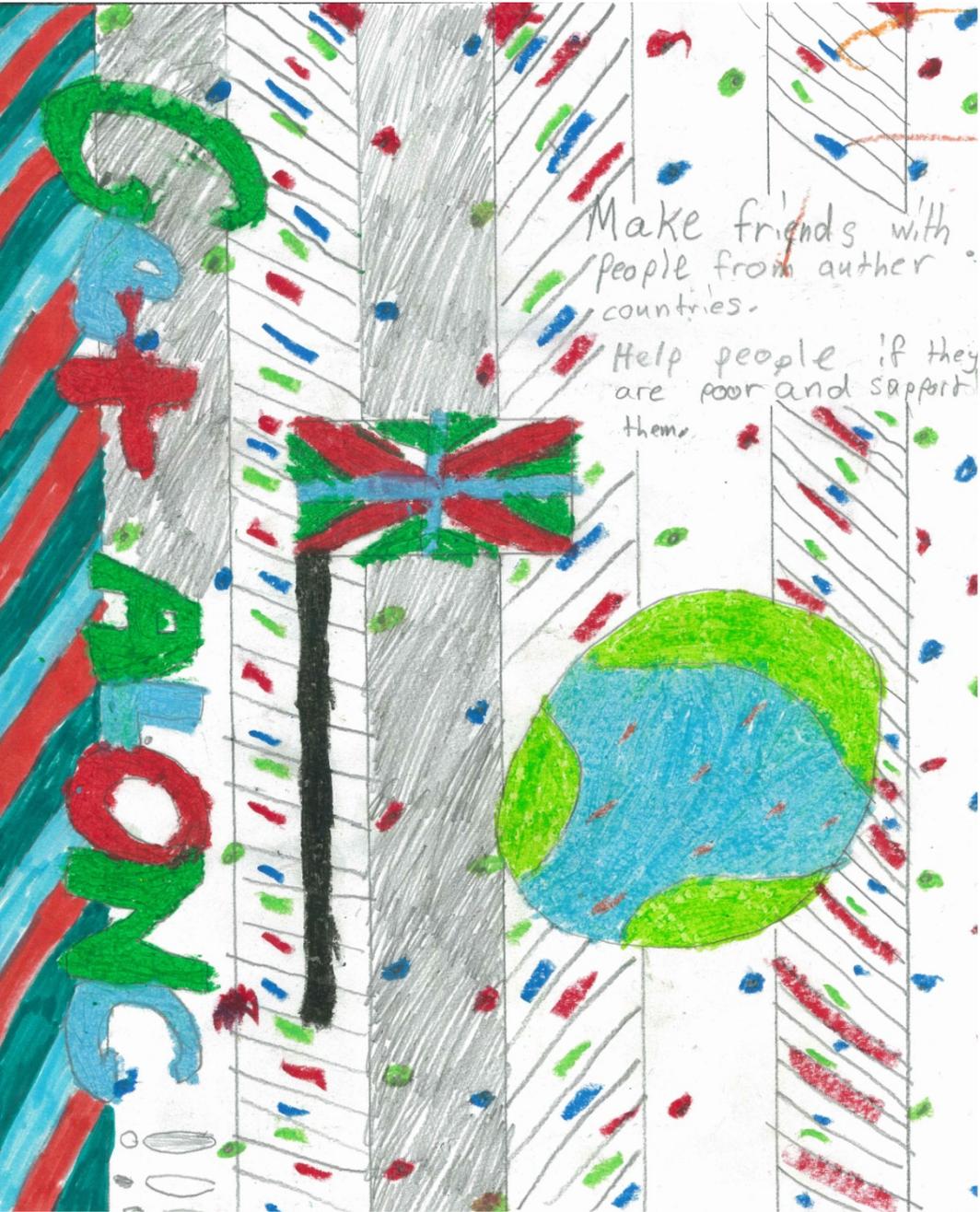


2016 Aboriginal Calendar Competition Runner Up – Maddison Farmer, Gwynne Park Primary School

# Significant issues impacting the Commissioner for Equal Opportunity

## Current and emerging issues and trends

- There has been a significant decrease in demand for fee for service education and training over the past 12 months. The Commission is reviewing its education programs to consider alternative models including train the trainer approaches, online training modules and further developing partnerships in response to identified trends in complaints and areas of discrimination.
- Decrease in fee for service training has allowed greater capacity to undertake rights based training to a broader range of the community.
- Traffic on the Equal Opportunity Commission's website has increased almost two-fold over the past five years. The Commission will expand and enhance its online information and develop social media strategies to increase its outreach across the state.
- The Commission underwent a restructure in the second half of 2015-16, resulting in a reduction of staff from 25 to 20, and business units from 5 to 3.



2016 Aboriginal Calendar Competition Runner Up – Isatah T, Gwynne Park Primary School

# Disclosures and legal compliance



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 2016, 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.

#### 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 2016 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.

#### 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 for the Audit of the Financial Statements

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements 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.

Page 1 of 3

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### Report on Controls

I have audited the controls exercised by the Commissioner for Equal Opportunity during the year ended 30 June 2016.

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.

### Opinion

In my opinion, in all material respects, 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 2016.

### 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 for the Audit of Controls

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.

### 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 2016.

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

### Opinion

In my opinion, in all material respects, 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 2016.

### 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 for the Audit of Key Performance Indicators

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.

### Independence

In conducting the above audits, 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 2016 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  
13 September 2016

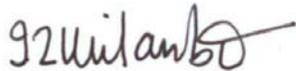
# Disclosures and legal compliance

## Certification of Financial Statements

For the year ended 30 June 2016

The accompanying financial statements of the Commissioner for Equal Opportunity 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 2016 and the financial position as at 30 June 2016.

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

13 September 2016



A. Macdonald  
Acting Commissioner for Equal Opportunity

13 September 2016

**Statement of Comprehensive Income** for the year ended 30 June 2016

	Note	2016 \$	2015 \$
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expense	6	2,944,160	2,646,628
Supplies and services	7	689,531	679,733
Depreciation and amortisation expense	8	78,335	71,559
Accommodation expenses	9	907,668	778,079
Other expenses	10	92,231	73,034
<b>Total cost of services</b>		<b>4,711,925</b>	<b>4,249,032</b>
<b>Income</b>			
<i>Revenue</i>			
User charges and fees	11	112,207	192,871
Commonwealth grants and contributions	12	13,937	21,369
Other revenue	13	14,213	25,588
Total revenue		<b>140,357</b>	<b>239,827</b>
Total income other than income from State Government		<b>140,357</b>	<b>239,827</b>
<b>NET COST OF SERVICES</b>		<b>4,571,568</b>	<b>4,009,204</b>
<b>Income from State Government</b>			
Service appropriation	14	4,831,000	3,525,000
Service received free of charge	14	175,039	53,010
<b>Total income from State Government</b>		<b>5,006,039</b>	<b>3,578,010</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>434,471</b>	<b>(431,194)</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>434,471</b>	<b>(431,194)</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.

**Statement of Financial Position** *as at 30 June 2016*

	Note	2016 \$	2015 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	25	278,695	-
Restricted cash and cash equivalents	15,25	-	103,315
Receivables	16	42,517	73,891
Amounts receivable for services	17	79,000	112,000
Other current assets	18	15,840	72,926
<b>Total Current Assets</b>		<b>416,052</b>	<b>362,132</b>
<b>Non-Current Assets</b>			
Amounts receivable for services	17	271,000	215,000
Plant and equipment	19	127,546	183,081
Intangible assets	20	31,575	54,374
<b>Total Non-Current Assets</b>		<b>430,120</b>	<b>452,455</b>
<b>TOTAL ASSETS</b>		<b>846,172</b>	<b>814,588</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Bank Overdraft	25	-	185,075
Payables	22	156,887	245,080
Provisions	23	498,576	591,282
<b>Total Current Liabilities</b>		<b>655,464</b>	<b>1,021,437</b>
<b>Non-Current Liabilities</b>			
Provisions	23	41,234	78,148
<b>Total Non-Current Liabilities</b>		<b>41,234</b>	<b>78,148</b>
<b>TOTAL LIABILITIES</b>		<b>696,697</b>	<b>1,099,585</b>
<b>NET ASSETS</b>		<b>149,475</b>	<b>(284,997)</b>
<b>EQUITY</b>			
Contributed equity	24	604,000	604,000
Accumulated deficit		(454,525)	(888,996)
<b>TOTAL EQUITY</b>		<b>149,475</b>	<b>(284,996)</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.

**Statement of Changes in Equity** for the year ended 30 June 2016

	Note	Contributed equity \$	Accumulated deficit \$	Total equity \$
<b>Balance at 1 July 2014</b>	24	604,000	(457,801)	146,199
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>
<b>Balance at 1 July 2015</b>		<b>604,000</b>	<b>(888,996)</b>	<b>(284,996)</b>
Surplus/(deficit)		-	434,471	434,471
<b>Total comprehensive income for the period</b>		<b>604,000</b>	<b>(454,525)</b>	<b>149,475</b>
Transactions with owners in their capacity as owners:				
Capital appropriations		-	-	-
Total		-	-	-
<b>Balance at 30 June 2016</b>		<b>604,000</b>	<b>(454,525)</b>	<b>149,475</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 2016

	Note	2016 \$	2015 \$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service appropriation		4,729,000	3,423,000
Holding account drawdowns		79,000	79,000
<b>Net cash provided by State Government</b>		<b>4,808,000</b>	<b>3,502,000</b>
Utilised as follows:			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee benefits		(3,164,804)	(2,737,144)
Supplies and services		(575,675)	(782,871)
Accommodation		(877,263)	(784,129)
GST payments on purchases		(156,869)	(199,205)
<b>Receipts</b>			
Grants and subsidies		13,937	-
Receipts from services		138,026	338,344
GST receipts on sales		13,356	53,441
GST receipts from taxation authority		161,746	126,903
<b>Net cash provided by/(used in) operating activities</b>	25	<b>(4,447,546)</b>	<b>(3,984,661)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Payments</b>			
Purchase of non-current assets		-	(106,062)
<b>Net cash provided by/(used in) investing activities</b>		<b>-</b>	<b>(106,062)</b>
Net increase/(decrease) in cash and cash equivalents		360,454	(588,723)
Cash and cash equivalents at the beginning of period		(81,761)	506,962
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>	25	<b>278,693</b>	<b>(81,761)</b>

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 2016*

	Provision of Information		Avenue for Redress		Total	
	2016 \$	2015 \$	2016 \$	2015 \$	2016 \$	2015 \$
<b>COST OF SERVICES</b>						
<b>Expenses</b>						
Employee benefit expense	1,545,684	1,389,480	1,398,476	1,257,148	2,944,160	2,646,628
Supplies and services	362,004	356,860	327,527	322,873	689,531	679,733
Depreciation and amortisation expense	41,126	37,568	37,209	33,990	78,335	71,559
Accommodation expenses	476,526	408,157	431,142	369,921	907,668	778,079
Other expenses	48,421	38,343	43,810	34,691	92,231	73,034
<b>Total cost of services</b>	<b>2,473,760</b>	<b>2,230,408</b>	<b>2,238,164</b>	<b>2,018,624</b>	<b>4,711,925</b>	<b>4,249,032</b>
<b>Income</b>						
User charges and fees	112,207	192,871	-	-	112,207	192,871
Commonwealth grants and contributions	13,937	21,369	-	-	13,937	21,369
Other revenue	14,213	25,588	-	-	14,213	25,588
<b>Total income other than income from State Government</b>	<b>140,357</b>	<b>239,827</b>	<b>-</b>	<b>-</b>	<b>140,357</b>	<b>239,827</b>
<b>NET COST OF SERVICES</b>	<b>2,333,404</b>	<b>1,990,581</b>	<b>2,238,164</b>	<b>2,018,624</b>	<b>4,571,568</b>	<b>4,009,205</b>
<b>Income from State Government</b>						
Service appropriation	2,536,275	1,850,625	2,294,725	1,674,375	4,831,000	3,525,000
Services received free of charge	91,895	27,830	83,143	25,180	175,039	53,010
<b>Total income from State Government</b>	<b>2,628,170</b>	<b>1,878,455</b>	<b>2,377,868</b>	<b>1,699,555</b>	<b>5,006,039</b>	<b>3,578,010</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>294,767</b>	<b>112,126</b>	<b>139,704</b>	<b>(319,069)</b>	<b>434,471</b>	<b>431,195</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 2016*

	Provision of Information		Avenue for Redress		Total	
	2016 \$	2015 \$	2016 \$	2015 \$	2016 \$	2015 \$
<b>Assets</b>						
Current assets	247,827	190,119	224,225	172,013	472,052	362,132
Non-current assets	196,413	237,540	177,707	214,916	374,120	452,456
<b>Total assets</b>	<b>444,241</b>	<b>427,659</b>	<b>401,932</b>	<b>386,929</b>	<b>846,172</b>	<b>814,588</b>
<b>Liabilities</b>						
Current liabilities	344,119	541,362	311,346	480,075	655,465	1,021,437
Total non-current liabilities	21,648	41,028	19,586	37,120	41,234	78,148
<b>Total liabilities</b>	<b>365,767</b>	<b>582,390</b>	<b>330,932</b>	<b>517,195</b>	<b>696,698</b>	<b>1,099,585</b>
<b>NET ASSETS</b>	<b>78,474</b>	<b>(154,731)</b>	<b>71,000</b>	<b>(130,266)</b>	<b>149,474</b>	<b>(284,997)</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 2016*

	2016 Estimate \$	2016 Actual \$	Variance \$	2016 Actual \$	2015 Actual \$	Variance \$
<b>Delivery Services</b>						
Item 51 Net amount appropriated to deliver services	3,094,000	4,546,000	1,452,000	4,546,000	3,248,000	1,298,000
Amount Authorised by Other Statutes - <i>Salaries and Allowances Act 1975</i>	285,000	285,000	-	285,000	277,000	8,000
<b>Total appropriations provided to deliver services</b>	<b>3,379,000</b>	<b>4,831,000</b>	<b>1,452,000</b>	<b>4,831,000</b>	<b>3,525,000</b>	<b>1,306,000</b>
<b>Capital</b>						
Capital appropriations	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>3,379,000</b>	<b>4,831,000</b>	<b>1,452,000</b>	<b>4,831,000</b>	<b>3,525,000</b>	<b>1,306,000</b>
<b>Details of Expenses by Services</b>						
Provision of Information	1,981,000	2,473,760	(492,760)	2,473,760	2,230,408	243,352
Avenue of Redress	1,796,000	2,238,164	(442,164)	2,238,164	2,018,624	219,540
<b>Total cost of services</b>	<b>3,777,000</b>	<b>4,711,925</b>	<b>(934,925)</b>	<b>4,711,925</b>	<b>4,249,032</b>	<b>462,893</b>
Less total income	(390,000)	(140,357)	(249,643)	(140,357)	(239,827)	(99,471)
Net cost of services	3,387,000	4,571,568	(1,184,568)	4,571,568	4,009,204	363,422
Adjustments	(8,000)	259,432	(267,432)	259,432	(484,204)	743,636
<b>Total appropriations provided to deliver services</b>	<b>3,379,000</b>	<b>4,831,000</b>	<b>(1,452,000)</b>	<b>4,831,000</b>	<b>3,525,000</b>	<b>1,107,057</b>
<b>Capital Expenditure</b>						
Purchase of non-current intangible assets	-	-	-	-	-	-
Adjustments for other funding sources	-	-	-	-	-	-
<b>Capital appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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 for 2016 and between the actual results for 2016 and 2015.

## Notes to the Financial Statements *for the year ended 30 June 2016*

### Note 1 Australian Accounting Standards

#### General

The Commission's financial statements for the year ended 30 June 2016 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 2016.

### 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 3 '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 4 '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.

## Notes to the Financial Statements *for the year ended 30 June 2016*

### (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 2016

### *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 2015-2016 Budget Statements, the Commission retained \$140,357 in 2016 (\$239,827 in 2015) from the following:

- Proceeds from the provision of Community Education Services;
- Proceeds from the provision of service to the Indian Ocean Territories;

### *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 \$13,937 funding from the Commonwealth for the provision of service for the Indian Ocean Territories in 2016, (\$21,369 in 2015).

### 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.

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.

## Notes to the Financial Statements *for the year ended 30 June 2016*

### (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
  - Bank Overdraft

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 22).

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 uncollectable amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectable are written-off against the allowance account. The allowance for uncollectable 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 to 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.

*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.

## Notes to the Financial Statements *for the year ended 30 June 2016*

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.

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 Commission's obligations to the relation 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.

## Notes to the Financial Statements for the year ended 30 June 2016

### 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 2015 that impacted on the Commission.

AASB 2013-9	<p>Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments</p> <p>Part C of this 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.</p>
AASB 2014-8	<p>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 &amp; 2010)]</p> <p>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 AASB 9.</p>
AASB 2015-3	<p>Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality</p> <p>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.</p>

## Notes to the Financial Statements *for the year ended 30 June 2016*

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

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	<p><i>Financial Instruments</i></p> <p>This Standard supersedes AASB 139 Financial Instruments: Recognition and Measurement, introducing a number of changes to accounting treatments.</p> <p>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.</p>	1 Jan 2018
AASB 15	<p><i>Revenue from Contracts with Customers</i></p> <p>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.</p>	1 Jan 2018
AASB 16	<p><i>Leases</i></p> <p>This Standard introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. The Commission has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2019
AASB 1057	<p><i>Application of Australian Accounting Standards</i></p> <p>This Standard lists the application paragraphs for each other Standard (and Interpretation), grouped where they are the same. There is no financial impact.</p>	1 Jan 2016

		Operative for reporting periods beginning on/after
AASB 2010-7	<p><i>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 &amp; 1038 and Int 2, 5, 10, 12, 19 &amp; 127]</i></p> <p>This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010.</p> <p>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.</p>	1 Jan 2018
AASB 2014-1	<p><i>Amendments to Australian Accounting Standards</i></p> <p>Part E of this Standard makes amendments to AASB 9 and consequential amendments to other Standards. It has not yet been assessed by the Commission to determine the application or potential impact of the Standard.</p>	1 Jan 2018
AASB 2014-3	<p><i>Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations [AASB 1 &amp; 11]</i></p> <p>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.</p>	1 Jan 2016
AASB 2014-5	<p><i>Amendments to Australian Accounting Standards arising from AASB 15</i></p> <p>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.</p>	1 Jan 2018
AASB 2014-7	<p><i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</i></p> <p>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.</p>	1 Jan 2018

		Operative for reporting periods beginning on/after
AASB 2014-9	<p><i>Amendments to Australian Accounting Standards – Equity Method in Separate Financial Statements [AASB 1, 127 &amp; 128]</i></p> <p>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.</p>	1 Jan 2016
AASB 2015-1	<p><i>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 &amp; 140]</i></p> <p>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.</p>	1 Jan 2016
AASB 2015-2	<p><i>Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 &amp; 1049]</i></p> <p>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.</p>	1 Jan 2016
AASB 2015-6	<p><i>Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 &amp; 1049]</i></p> <p>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.</p>	1 Jul 2016
AASB 2015-8	<p><i>Amendments to Australian Accounting Standards – Effective Date of AASB 15</i></p> <p>This Standard amends the mandatory effective date (application date) of AASB 15 Revenue from Contracts with Customers so that AASB 15 is required to be applied for annual reporting periods beginning on or after 1 January 2018 instead of 1 January 2017. The Commission has not yet determined the application or the potential impact of AASB 15.</p>	1 Jan 2017

**Notes to the Financial Statements** for the year ended 30 June 2016

		Operative for reporting periods beginning on/after
AASB 2015-10	<p><i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 &amp; 128</i></p> <p>This Standard defers the mandatory effective date (application date) of amendments to AASB 10 &amp; 128 that were originally made in AASB 2014-10 so that the amendments are required to be applied for annual reporting periods beginning on or after 1 January 2018 instead of 1 January 2016. The Commission has not yet determined the application or the potential impact of AASB 2014-10.</p>	1 Jan 2016
AASB 2016-2	<p><i>Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107</i></p> <p>This Standard amends AASB 107 Statement of Cash Flows (August 2015) to require disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. There is no financial impact.</p>	1 Jan 2017
AASB 2016-3	<p><i>Amendments to Australian Accounting Standards – Clarifications to AASB 15</i></p> <p>This Standard clarifies identifying performance obligations, principal versus agent considerations, timing of recognising revenue from granting a licence, and, provides further transitional provisions to AASB 15. The Commission has not yet determined the application or the potential impact.</p>	1 Jan 2018
AASB 2016-4	<p><i>Amendments to Australian Accounting Standards – Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities</i></p> <p>This Standard clarifies that the recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement. The Commission has not yet determined the application or the potential impact.</p>	1 Jan 2017

**Notes to the Financial Statements** for the year ended 30 June 2016

Note 6 Employee benefits expense	<b>2016</b> \$	<b>2015</b> \$
Wages and salaries (a)	2,669,571	2,350,058
Superannuation – defined contribution plans (b)	243,284	258,872
Other related expenses	31,304	37,698
	<b>2,944,160</b>	<b>2,646,628</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	<b>2016</b> \$	<b>2015</b> \$
Communications	70,032	79,073
Consultants and contractors	531,661	445,003
Consumables	15,200	35,402
Materials	1,708	7,719
Travel	15,757	43,535
Other	55,173	69,001
	<b>689,531</b>	<b>679,733</b>

**Notes to the Financial Statements** for the year ended 30 June 2016

	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Note 8 Depreciation and amortisation expense		
<u>Depreciation</u>		
Office equipment	13,583	13,583
Computer hardware	10,938	9,347
Furniture fixtures and fittings	31,015	31,916
<b>Total depreciation</b>	<b>55,535</b>	<b>54,845</b>
<u>Amortisation</u>		
Intangible assets	22,800	16,713
<b>Total amortisation</b>	<b>22,800</b>	<b>16,713</b>
<b>Total depreciation and amortisation</b>	<b>78,335</b>	<b>71,559</b>
Note 9 Accommodation expenses		
	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Building rental operating lease expense	907,668	778,079
	<b>907,668</b>	<b>778,079</b>
Note 10 Other expenses		
	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Other expenses	92,231	73,034
	<b>92,231</b>	<b>73,034</b>

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 2016

	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Note 11 User charges and fees		
Training course fees	112,207	192,871
	<b>112,207</b>	<b>192,871</b>
Note 12 Commonwealth grants and contributions		
Grant from Commonwealth – Indian Ocean Territories	13,937	21,369
	<b>13,937</b>	<b>21,369</b>
Note 13 Other revenue		
Recoups	6,444	20,588
Other revenues (a)	7,769	5,000
	<b>14,213</b>	<b>25,588</b>

(a) Use of EOC Conciliation rooms, returned unspecified funds, Insurance Commission of WA.

**Notes to the Financial Statements** for the year ended 30 June 2016

Note 14 Income from State Government	2016 \$	2015 \$
Appropriation received during the period.		
Service appropriations (a)	4,831,000	3,525,000
	<b>4,831,000</b>	<b>3,525,000</b>
Service received free of charge (b)		
Determined on the basis of the following estimates provided by agencies:		
Department of Finance – Leasing	9,242	8,838
Department of Racing, Gaming and Liquor – Financial Management service	38,182	44,172
Public Sector Commission – Salary, Wages and Superannuation – Acting Commissioner	127,615	-
	<b>175,039</b>	<b>53,010</b>
	<b>5,006,039</b>	<b>3,578,010</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	2016 \$	2015 \$
<u>Current</u>		
Accrued salaries suspense account (a)	-	103,315
	-	<b>103,315</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.

**Notes to the Financial Statements** for the year ended 30 June 2016

Note 16 Receivables	<b>2016</b> \$	<b>2015</b> \$
<u>Current</u>		
Receivables	20,850	32,456
GST Receivable	21,667	41,435
<b>Total Current</b>	<b>42,517</b>	<b>73,891</b>

Note 17 Amounts receivable for services (Holding Account)	<b>2016</b> \$	<b>2015</b> \$
<u>Current</u>	79,000	112,000
Non-Current	271,000	215,000
	<b>350,000</b>	<b>327,000</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	<b>2016</b> \$	<b>2015</b> \$
<u>Current</u>		
Prepayments	15,840	72,926
<b>Total Current</b>	<b>15,840</b>	<b>72,926</b>

**Notes to the Financial Statements** *for the year ended 30 June 2016*

Note 19 Plant and Equipment

	<b>2016</b> \$	<b>2015</b> \$
<u>Office equipment</u>		
At cost	79,644	79,644
Accumulated depreciation	(58,227)	(44,644)
	<b>21,417</b>	<b>35,000</b>
<u>Furniture fixtures and fittings</u>		
At cost	341,863	341,863
Accumulated depreciation	(243,388)	(212,373)
	<b>98,475</b>	<b>129,489</b>
<u>Computer hardware</u>		
At cost	62,435	62,435
Accumulated depreciation	(54,781)	(43,843)
	<b>7,654</b>	<b>18,592</b>
	<b>127,546</b>	<b>183,081</b>

Notes to the Financial Statements for the year ended 30 June 2016

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 Hardware \$	Total \$
<b>2016</b>				
Carrying amount at start of year	35,000	129,489	18,592	183,083
Additions	-	-	-	-
Depreciation	(13,583)	(31,015)	(10,938)	(55,535)
<b>Carrying amount at end of year</b>	<b>21,417</b>	<b>98,475</b>	<b>7,654</b>	<b>127,548</b>
<b>2015</b>				
Carrying amount at start of year	52,875	104,267	16,919	174,062
Additions	-	57,138	6,025	63,163
Depreciation	(17,875)	(31,916)	(4,352)	(54,142)
<b>Carrying amount at end of year</b>	<b>35,000</b>	<b>129,489</b>	<b>18,592</b>	<b>183,083</b>

Note 20 Intangible assets

	2016 \$	2015 \$
<u>Computer software</u>		
At cost	140,124	140,124
Accumulated amortisation	(108,550)	(85,750)
<b>Total intangible asset</b>	<b>31,575</b>	<b>54,374</b>
Reconciliations:		
<u>Computer software</u>		
Carrying amount at start of year	54,375	28,188
Additions	-	42,900
Amortisation expense	(22,800)	(16,713)
	31,575	54,375
<b>Carrying amount at end of year</b>	<b>31,575</b>	<b>54,375</b>

**Notes to the Financial Statements** for the year ended 30 June 2016

Note 21 Impairment of assets

There were no indications of impairment to plant and equipment and intangible assets at 30 June 2016.

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.

Note 22 Payables

	<b>2016</b> \$	<b>2015</b> \$
<u>Current</u>		
Accrued salaries	2,227	76,985
Accrued expenses	145,627	122,066
Trade payables	9,033	46,029
<b>Total Current</b>	<b>156,887</b>	<b>245,080</b>

Notes to the Financial Statements for the year ended 30 June 2016

Note 23 Provisions	2016 \$	2015 \$
<u>Current</u>		
<b>Employee benefit provision</b>		
Annual leave (a)	135,070	151,397
Long service leave (b)	369,830	426,685
Purchased leave (c)	(7,433)	9,486
	497,467	587,568
<b>Other provisions</b>		
Employment on-costs (d)	1,109	3,714
	1,109	3,714
	<b>498,576</b>	<b>591,282</b>
<u>Non-current</u>		
<b>Employee benefits provision</b>		
Long service leave (b)	41,144	77,650
	41,144	77,650
<b>Other provisions</b>		
Employment on-costs (d)	90	498
	90	498
	<b>41,234</b>	<b>78,148</b>

**Notes to the Financial Statements** for the year ended 30 June 2016

(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:

	<b>2016</b> \$	<b>2015</b> \$
Within 12 months of the end of the reporting period	114,593	118,956
More than 12 months after the reporting period	20,477	32,441
	<b>135,070</b>	<b>151,397</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:

	<b>2016</b> \$	<b>2015</b> \$
Within 12 months of the end of the reporting period	40,670	127,331
More than 12 months after the reporting period	370,303	377,004
	<b>410,973</b>	<b>504,335</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:

	<b>2016</b> \$	<b>2015</b> \$
Within 12 months of the end of the reporting period	(7,433)	9,486
	<b>(7,433)</b>	<b>9,486</b>

**Notes to the Financial Statements** for the year ended 30 June 2016

- (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.

	<b>2016</b> \$	<b>2015</b> \$
<u>Employment on-cost provision</u>		
Carrying amount at start of year	4,212	4,823
Additional provisions recognised	(3,013)	(611)
<b>Carrying amount at end of year</b>	<b>1,199</b>	<b>4,212</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.

	<b>2016</b> \$	<b>2015</b> \$
<b>Contributed equity</b>		
Balance at start of period	604,000	604,000
<u>Contributions by owners</u>		
Capital appropriation	-	-
<b>Total contribution by owners</b>	<b>-</b>	<b>-</b>
<b>Balance at end of period</b>	<b>604,000</b>	<b>604,000</b>
<b>Accumulated surplus/(deficit)</b>		
Balance at start of year	(888,996)	(457,801)
Result for the period	434,471	(431,195)
<b>Balance at end of year</b>	<b>(454,525)</b>	<b>(888,996)</b>
<b>Total equity at end of period</b>	<b>149,475</b>	<b>(284,996)</b>

**Notes to the Financial Statements** for the year ended 30 June 2016

## 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:

	2016 \$	2015 \$
Cash and cash equivalents	278,693	-
Bank Overdraft	-	(185,075)
Restricted cash and cash equivalents (refer to note 15 'Restricted cash and cash equivalents')	-	103,314
	<b>278,693</b>	<b>(81,761)</b>

## Reconciliation of net cost of services to net cash flows provided by/ (used in) operating activities

Net cost of services	<b>(4,571,568)</b>	<b>(4,009,205)</b>
<u>Non-cash items:</u>		
Depreciation and amortisation expense	78,335	71,559
Service received free of charge	175,039	53,010
<u>(Increase)/decrease in assets:</u>		
Current receivables (a)	11,606	98,515
Other current assets	57,086	(52,677)
<u>Increase/(decrease) in liabilities:</u>		
Current payables (a)	(88,193)	(22,241)
Current provisions	(92,705)	(44,145)
Non-current provisions	(36,913)	(60,616)
Net GST receipts/(payments) (b)	18,234	(23,778)
Change in GST in receivables/payables (c)	1,533	4,917
<b>Net cash provided by/(used in) operating activities</b>	<b>(4,447,546)</b>	<b>(3,984,661)</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 2016

Note 26 Commitments

The commitments below are inclusive of GST where relevant.

**Non-cancellable operating lease commitments**

	2016 \$	2015 \$
Commitments for minimum lease payments are payable as follows:		
Within 1 year	655,038	532,770
Later than 1 year and not later than 5 years	1,857,438	2,043,501
Later than 5 years	-	-
	<b>2,512,476</b>	<b>2,576,271</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 4.5% to a maximum of 9% 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 2016.

Note 28 Event occurring after the balance sheet date

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

**Notes to the Financial Statements** for the year ended 30 June 2016

## Note 29 Explanatory Statement

All variances between estimates (original budget) and actual results for 2016, and between the actual results for 2016 and 2015 are shown below. Narratives are provided for selected major variances, which are generally greater than:

- 5% and \$75,540 for the Statements of Comprehensive Income and Cash Flows; and 5% and \$16,292 for the Statement of Financial Position.

**Statement of Comprehensive Income for the year ended 30 June 2016**

	Note	Original Budget 2016 \$	Actual 2016 \$	Actual 2015 \$	Variance between budget and actual results for 2016 \$	Variance between actual results for 2016 and 2015 \$
<b>COST OF SERVICES</b>						
<b>Expenses</b>						
Employee benefits expense	1, A	2,414,000	2,944,160	2,646,628	530,160	297,532
Supplies and services	2	208,000	689,531	679,733	481,531	9,798
Depreciation and amortisation expense		102,000	78,335	71,559	(23,665)	6,777
Accommodation expenses	B	934,000	907,668	778,079	(26,332)	129,589
Other expenses		119,000	92,231	73,034	(26,769)	19,197
<b>Total cost of services</b>		<b>3,777,000</b>	<b>4,711,925</b>	<b>4,249,032</b>	<b>934,925</b>	<b>462,893</b>
<b>Income</b>						
<b>Revenue</b>						
User charges and fees	3,C	355,000	112,207	192,871	(242,793)	(80,664)
Commonwealth grants and contributions		35,000	13,937	21,369	(21,063)	(7,432)
Other revenue		-	14,213	25,588	14,213	(11,375)
Total revenue		<b>390,000</b>	<b>140,357</b>	<b>239,827</b>	<b>(249,643)</b>	<b>(99,471)</b>
Total income other than income from State Government		<b>390,000</b>	<b>140,357</b>	<b>239,827</b>	<b>(249,643)</b>	<b>(99,471)</b>
<b>NET COST OF SERVICES</b>		<b>3,387,000</b>	<b>4,571,568</b>	<b>4,009,204</b>	<b>1,184,568</b>	<b>562,364</b>
<b>Income from State Government</b>						
Service Appropriation	4,D	3,379,000	4,831,000	3,525,000	1,452,000	1,306,000
Service received free of charge	5,E	8,000	175,039	53,010	167,039	122,029
<b>Total income from State Government</b>		<b>3,387,000</b>	<b>5,006,039</b>	<b>3,578,010</b>	<b>1,619,039</b>	<b>1,428,029</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>-</b>	<b>434,471</b>	<b>(431,194)</b>	<b>434,471</b>	<b>865,665</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>-</b>	<b>434,471</b>	<b>(431,194)</b>	<b>434,471</b>	<b>865,665</b>

**Statement of Financial Position as at 30 June 2016**

	Note	Original Budget 2016 \$	Actual 2016 \$	Actual 2015 \$	Variance between budget and actual results for 2016 \$	Variance between actual results for 2016 and 2015 \$
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents	6	421,000	278,695	-	(142,305)	278,695
Restricted cash and cash equivalents	F	-	-	103,315	-	(103,315)
Receivables	7,G	79,000	42,517	73,891	(36,483)	(31,374)
Amounts receivable for services	8,H	151,000	79,000	112,000	(72,000)	(33,000)
Other current assets	I	20,000	15,840	72,926	(4,160)	(57,086)
<b>Total Current Assets</b>		<b>671,000</b>	<b>416,052</b>	<b>362,132</b>	<b>(254,948)</b>	<b>53,920</b>
<b>Non-Current Assets</b>						
Amounts receivable for services	J	271,000	271,000	215,000	-	56,000
Plant and equipment	9,K	188,000	127,546	183,081	(60,454)	(55,535)
Intangible assets	10,L	5,000	31,575	54,374	26,575	(22,800)
<b>Total Non-Current Assets</b>		<b>464,000</b>	<b>430,120</b>	<b>452,455</b>	<b>(33,880)</b>	<b>(22,335)</b>
<b>TOTAL ASSETS</b>		<b>1,135,000</b>	<b>846,172</b>	<b>814,588</b>	<b>(288,828)</b>	<b>439,645</b>

## Statement of Financial Position as at 30 June 2016 (continued)

	Note	Original Budget 2016 \$	Actual 2016 \$	Actual 2015 \$	Variance between budget and actual results for 2016 \$	Variance between actual results for 2016 and 2015 \$
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Bank Overdraft	M	-	-	185,075	-	(185,075)
Payables	11,N	219,000	156,887	245,080	(62,113)	(88,193)
Provisions	12,O	631,000	498,576	591,282	(132,424)	(92,705)
<b>Total Current Liabilities</b>		<b>850,000</b>	<b>655,465</b>	<b>1,021,437</b>	<b>(194,536)</b>	<b>(180,897)</b>
<b>Non-Current Liabilities</b>						
Provisions	13,P	138,000	41,234	78,148	(96,766)	(36,914)
<b>Total Non-Current Liabilities</b>		<b>138,000</b>	<b>41,234</b>	<b>78,148</b>	<b>(96,766)</b>	<b>(36,914)</b>
<b>TOTAL LIABILITIES</b>		<b>988,000</b>	<b>696,697</b>	<b>1,099,585</b>	<b>(291,303)</b>	<b>(402,887)</b>
<b>NET ASSETS</b>						
Contributed equity		604,000	604,000	604,000	-	-
Accumulated surplus/(deficit)	Q	(457,000)	(454,525)	(888,996)	2,475	434,471
<b>TOTAL EQUITY</b>		<b>147,000</b>	<b>149,475</b>	<b>(284,996)</b>	<b>2,475</b>	<b>434,471</b>

## Notes to the Financial Statements for the year ended 30 June 2016

	Note	Original Budget 2016 \$	Actual 2016 \$	Actual 2015 \$	Variance between budget and actual results for 2016 \$	Variance between actual results for 2016 and 2015 \$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>						
Service appropriation	14,R	3,277,000	4,729,000	3,423,000	1,452,000	1,306,000
Holding account drawdowns		79,000	79,000	79,000	-	-
<b>Net cash provided by State Government</b>		<b>3,356,000</b>	<b>4,808,000</b>	<b>3,502,000</b>	<b>1,452,000</b>	<b>1,306,000</b>
Utilised as follows:		-	-	-	-	-
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Payments</b>						
Employee benefits	15,S	(2,535,000)	(3,164,804)	(2,737,144)	(629,804)	(427,660)
Supplies and services	16,T	(171,000)	(575,675)	(782,871)	(404,675)	207,196
Accommodation	U	(934,000)	(877,263)	(784,129)	56,737	(93,134)
GST payments on purchases		(212,000)	(156,869)	(199,205)	55,131	42,336
<b>Receipts</b>						
Grants and subsidies		35,000	13,937	-	(21,063)	13,937
Receipts from services	17,V	355,000	138,026	338,344	(216,974)	(200,318)
GST receipts on sales		78,000	13,356	53,441	(64,644)	(40,085)
GST receipts from taxation authority	18	21,000	161,746	126,903	140,746	34,843
<b>Net cash provided by/(used in) operating activities</b>		<b>(3,363,000)</b>	<b>(4,447,546)</b>	<b>(3,984,661)</b>	<b>(1,084,546)</b>	<b>(462,885)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
Purchase of non-current assets	19,W	(79,000)	-	(106,062)	(79,000)	106,062
<b>Net cash provided by/(used in) investing activities</b>		<b>(79,000)</b>	<b>-</b>	<b>(106,062)</b>	<b>(79,000)</b>	<b>106,062</b>
Net increase/(decrease) in cash and cash equivalents	20,X	(86,000)	360,454	(588,723)	446,454	949,177
Cash and cash equivalents at the beginning of period	20,X	507,000	(81,761)	506,962	(588,761)	(588,723)
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>		<b>421,000</b>	<b>278,693</b>	<b>(81,761)</b>	<b>(142,307)</b>	<b>360,454</b>

**Variance between budget for 2016 and actual results for 2016**

**Statement of Comprehensive Income**

**1. Employee benefits expense**

The increase in actual expenditure relates to the separation payments for 4 staff as part of a major restructure in 2015-16.

**2. Supplies and services**

The Commission continued compliance work in the Records and Information Technology areas with the engagement of external consultants. In addition to this, a change management consultant was engaged to assist with the major restructure of the Commission. Additionally Resources Received Free of Charge were greater than expected due to senior officers remuneration.

**3. User charges and fees**

The reduction in user fees and charges revenue is due to the decrease in demand for fee for service training attributed to the downturn in the WA economy in the mining and retail sector. Additionally the absence of the substantive Commissioner due to illness reduced the public's awareness of training programs.

**4. Service appropriation**

Service appropriations were increased by \$1m to meet prior year funding shortfalls and current year baseline funding deficits. Additionally \$439k was required to fund the 4 staff accepting the Voluntary Severances.

**5. Services received free of charge**

The appointed Commissioner for Equal Opportunity has been on unexpected extended leave which necessitated the temporary appointment of an Acting Commissioner. The salary for the temporary appointment was paid for by the Public Sector Commission as EOC were unable to fund this and this was recognised as a resource provided free of charge.

**Variance between budget for 2016 and actual results for 2016**

**Statement of Financial Position**

**6. Cash and cash equivalents**

This variance is due to the commission no longer holding restricted cash reserves for the 27th pay of 2015-16.

**7. Receivables**

The variation relates to the decrease in accrued revenues from reduced demand for training.

**8. Amounts receivable for services (current)**

This variance is due to a reduction of the amount transferred into the Commission's holding account to meet leave liability obligations.

**9. Plant and equipment**

Due to budget constraints, no capital assets were purchased this year.

**10. Intangible assets**

The variance relates to prior year asset additions not yet being fully amortised.

**11. Current liabilities - Payables**

Due to budget constraints, purchasing was limited.

**12. Current liabilities - Provisions**

The variance results from severance arrangements being accepted by employees with large annual and long service leave balances.

**13. Non-current liabilities – Provisions**

The variance results from severance arrangements being accepted by employees with large annual and long service leave balances.

**Variance between budget for 2016 and actual results for 2016**

**Statement of Cash Flows**

**14. Service appropriation**

Service appropriations were increased by \$1m to meet prior year funding shortfalls and current year funding baseline deficits. Additionally \$439k was required to fund the 4 staff accepting the Voluntary Severances.

**15. Employee benefits**

The increase in actual expenditure relates to the separation payments for 4 staff as part of a major restructure in 2015-16.

**16. Supplies and services**

The Commission continued compliance work in the Records and Information Technology areas with the engagement of external consultants.

**17. Receipts from services**

The reduction in user fees and charges revenue is due to the decrease in demand for fee for service training attributed to the downturn in the WA economy in the mining and retail sector. Additionally the absence of the substantive Commissioner due to illness reduced the public's awareness of training programs.

**18. GST receipts from taxation authority**

Increase in accommodation expenses and purchase of supplies and services resulted in increased GST being claimed from ATO.

**19. Purchase of non-current assets**

Due to budget constraints, no capital acquisitions were undertaken this year.

**20. Net increase/(decrease) in cash and cash equivalents**

Increase in service appropriation resulted in a positive cash position.

**Variance between actual results for 2016 and 2015**

**Statement of Comprehensive Income**

**A. Employee benefits expense**

The increase in actual expenditure relates to the separation payments for 4 staff as part of a major restructure in 2015-16.

**B. Accommodation expenses**

In accordance with the lease agreement rental payments increased by approximately \$10,000 per month compared to prior year.

**C. User charges and fees**

The reduction in user fees and charges revenue is due to the decrease in demand for fee for service training attributed to the downturn in the WA economy in the mining and retail sector. Additionally the absence of the substantive Commissioner due to illness reduced the public's awareness of training programs.

**D. Service appropriation**

Service appropriations were increased by \$1m to meet prior year funding shortfalls and current year baseline funding deficits. Additionally \$439k was required to fund the 4 staff accepting the Voluntary Severances.

**E. Services received free of charge**

The appointed Commissioner for Equal Opportunity has been on unexpected extended leave which necessitated the temporary appointment of an Acting Commissioner. The salary for the temporary appointment was paid for by the Public Sector Commission as EOC were unable to fund this and was recognised as a resource provided free of charge.

**Variance between actual results for 2016 and 2015**

**Statement of Financial Position**

**F. Current assets - Cash and cash equivalents**

This variance is due to the Commission no longer holding restricted cash reserves for the 27th pay of 2015-16.

**G. Current assets - Receivables**

The variation relates to the decrease in accrued revenues from reduced demand for training.

**H. Current assets - Amounts receivable for services**

This was the appropriation transfer amount to the Commission's Treasury holding account for asset replacement.

**I. Current assets - Other current assets**

The timing of expenditure payments resulted in prepayment of rent in 2014-15 which was not replicated in 2015-16.

**J. Amounts receivable for services.**

This was the appropriation transfer amount to the Commission's Treasury holding account for asset replacement.

**K. Non-current assets - Plant and equipment**

There were no capital acquisitions in 2015-16, together with the addition of 2015-16 accumulated depreciation.

**L. Non-current assets - Intangible assets**

There were no acquisitions of intangible assets in 2015-16, together with the addition of 2015-16 accumulated amortisation.

**M. Current liabilities - Bank overdraft**

Increase in service appropriation resulted in a positive cash position.

**N. Current liabilities - Payables**

No salaries and wages accrued in 2015-16 due to occurrence of 27th pay.

**O. Current liabilities - Provisions**

The variance results from severance arrangements being accepted by employees with large annual and long service leave balances.

**P. Non-current liability – Provisions**

The variance results from severance arrangements being accepted by employees with large annual and long service leave balances.

**Q. Accumulated surplus/(deficit)**

A significant increase in service appropriation resulted in a surplus.

**Variance between actual results for 2016 and 2015**

**Statement of Cash Flows**

**R. Service appropriation**

Service appropriations were increased by \$1m to meet prior year funding shortfalls and current year funding baseline deficits. Additionally \$439k was required to fund the 4 staff accepting the Voluntary Severances.

**S. Employee benefits**

The increase in actual expenditure relates to the separation payments for 4 staff as part of a major restructure in 2015-16.

**T. Supplies and services**

The Commission continued compliance work in the Records and Information Technology areas with the engagement of external consultants. In addition to this, a change management consultant was engaged to assist with the major restructure of the Commission. Additionally Resources Received Free of Charge were greater than expected due to senior officers remuneration.

**U. Accommodation**

In accordance with the lease agreement rental payments increased by approximately \$10,000 per month compared to prior year.

**V. Receipts from services**

The reduction in user fees and charges revenue is due to the decrease in demand for fee for service training attributed to the downturn in the WA economy in the mining and retail sector. Additionally the absence of the substantive Commissioner due to illness reduced the public's awareness of training programs.

**W. Purchase of non-current assets**

Due to budget constraints, no capital acquisitions this year.

**X. Net increase/(decrease) in cash and cash equivalents**

Increase in service appropriation resulted in a positive cash position.

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>2016</b> \$	<b>2015</b> \$
<u>Financial Assets</u>		
Cash and cash equivalents	278,695	-
Restricted cash and cash equivalents	-	103,315
Receivables (a)	370,850	359,456
<u>Financial Liabilities</u>		
Bank Overdraft	-	(185,075)
Financial liabilities measured at amortised cost	156,887	245,080

(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.

**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 \$	More than 5 years \$	
<b>2016</b>								
Cash and cash equivalents	278,695	278,695	-	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-
Receivables (a)	20,850	4,143	4,012	7,192	4,132	1,371	-	-
Amounts receivable for services	350,000	350,000	-	-	-	-	-	-
	<b>649,545</b>	<b>632,838</b>	<b>4,012</b>	<b>7,192</b>	<b>4,132</b>	<b>1,371</b>	-	-
<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>277,696</b>	<b>262,592</b>	<b>1,220</b>	<b>732</b>	<b>9,411</b>	<b>3,741</b>	-	-

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

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.

**Notes to the Financial Statements** for the year ended 30 June 2016

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

	Weighted average effective interest rate	Carrying Amount	Fixed interest rate	Variable interest rate	Non-Interest Bearing	Nominal Amount	Maturity Dates				
							Up to 1 months	1-3 months	3 months to 1 year	1-5 years	More than 5 years
	\$	\$	\$	\$	\$	\$	\$	\$	\$	(\$)	
<b>2016</b>											
<u>Financial Assets</u>											
Cash and cash equivalents	-	278,695	-	-	278,695	278,695					
Restricted cash and cash equivalents	-	-	-	-	-	-					
Receivables (a)	-	20,850	-	-	20,850	20,850					
Amounts receivable for services	-	350,000	-	-	350,000	79,000			271,000		
		<b>649,545</b>			<b>649,545</b>	<b>299,545</b>			<b>271,000</b>		
<u>Financial Liabilities</u>											
Payables	-	-	156,888	-	156,888	156,888					
		<b>-</b>	<b>156,888</b>		<b>156,888</b>	<b>156,888</b>					
<b>2015</b>											
<u>Financial Assets</u>											
Restricted cash and cash equivalents	-	103,315	-	-	103,315			103,315			
Receivables (a)		32,456			32,456	32,456					
Amounts receivable for services		327,000			327,000	79,000		33,000	215,000		
		<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					
Payables	-	245,080	-	-	245,080	245,080					
		<b>-</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).

Commissioner for Equal Opportunity

## **Notes to the Financial Statements** *for the year ended 30 June 2016*

### 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.

**Notes to the Financial Statements** for the year ended 30 June 2016

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:

	2016 No of officers	2015 No of officers
\$		
90,001 – 100,000		1
110,001 – 120,000		1
120,001 – 130,000	1*	1
130,001 – 140,000		1
140,001 – 150,000	1	
150,001 – 160,000	2	1
230,001 – 240,000	1	
250,001 – 260,000	1**	1
270,001 – 280,000	1**	

	2016 \$	2015 \$
Base remuneration and superannuation	1,255,854	986,305
Annual leave and long service leave accruals	(23,946)	(111,758)
Other benefits	106,006	10,650
<b>Total remuneration of senior officers</b>	<b>1,337,914</b>	<b>885,197</b>

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

\* Partial remuneration due to less than full year employment. Remuneration paid by Public Sector Commission and has been accounted for in Note 14 (b).

\*\* Includes employment termination payments.

**Notes to the Financial Statements** for the year ended 30 June 2016

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:

	2016 \$	2015 \$
Auditing the accounts, financial statements and key performance indicators	33,300	32,500
	<b>33,300</b>	<b>32,500</b>

Note 33 Indian Oceans Territories

	2016 \$	2015 \$
Balance at the start of the period	(3,247)	-
Receipts	13,937	21,369
Payments	(10,999)	(24,616)
<b>Balance at the end of period</b>	<b>(309)</b>	<b>(3,247)</b>

Note 34 Supplementary financial information

**Write offs**

During the 2016 financial year \$1,076 of debts were written off by the Commission (2015: \$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.

## Disclosures and legal compliance

### Certification of Key Performance Indicators

I hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the office of the Commissioner for Equal Opportunity's performance, and fairly represent the performance of the Commission for the financial year ended 30 June 2016.



A. Macdonald  
Acting Commissioner for Equal Opportunity

13 September 2016

# Disclosures and legal compliance

## 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	Services
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  Avenues 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 through its services, and the efficiency indicators measure the cost of providing those services which are:

- the provision of information and advice regarding equal opportunity and human rights issues, and
- avenues of redress for unlawful discrimination and unreasonable treatment under the relevant legislation.

All target figures have been reported in the 2015-16 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

#### 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. The figures provided for this report are therefore based on surveys conducted in 2015.

This effectiveness indicator is derived 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 (1984)*  
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 early 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% and 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 May 2015 as indicated above. The figures for this reporting year are based on this survey and therefore could not show any variation from the 2014-15 results.

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  $\pm 4.9\%$  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.

**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 and unreasonable treatment

### Indicator: Percentage of complaints finalised within six and 12 months

Feedback from complainants and respondents has shown that finalising complaints in a timely manner can contribute to a mutually agreed resolution of complaints, and allow participants to get on with their lives.

The Commissioner has continued to enhance procedures which 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 the targets set for the finalisation of complaints within both six (6) and 12 months is consistent with the budget target.

**Table 3**  
**Percentage of complaints finalised within six and 12 months**  
**2012-13 to 2015-16**

Percentage of complaints finalised within:	2012-13 %	2013-14 %	2014-15 %	2015-16 Budget Target %	2015-16 Actual %
Six months	89.1	91.7	96.8	95	97.5
12 months	99.1	100	99.8	99	100

## 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 the provision of services.

The total hours of preparation and delivery of fee-for-service training for the current year, 427 hours, has declined compared with the previous year's total of 672 hours. The total cost of fee-for-service training was \$475,073 compared with \$669,891 in the previous year.

The variance between 2015-16 and 2014-15 coincided with a slowing economy and a reduction in the training budgets of government, private sector and non-government organisations. This was reflected with many established and potential clients failing to contract the Commission to provide fee-for-service training services.

The higher average hourly cost of training courses is explained by the Commission's staffing and other costs for developing and delivering courses remaining constant during 2015-16, whilst the number of fee for service courses delivered has fallen.

Table 4  
Average hourly cost of development and delivery of training courses 2012-13 to 2015-16

	2012-13 \$	2013-14 \$	2014-15 \$	2015-16 Budget Target \$	2015-16 Actual \$
Average hourly cost of development and delivery of training courses	938	1,152	996	935	1,113

## Service 2: Redress for unlawful discrimination and unreasonable treatment

### Indicator: Average cost of complaints handled

This indicator reflects the costs involved in investigating and seeking 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.

The 526 complaints handled in 2015-16 year was lower than the 653 handled in 2014-15 with associated costs of \$1,709,789 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.

A number of factors contributed to the lower number of complaints. The economic downturn coincided with a reduction of complaints from traditional sectors such as mining (complaints down 54.9% from 51 in 2014-15 to 23 this financial year) and retail (down 39.7% from 78 complaints to 47). In addition, the absence of the Commissioner for 10 months due to ill health, resulted in a reduction in public speaking engagements, a lower media presence, and fewer promotional activities, which have previously helped to maintain the Commission's profile at a higher level..

The higher cost of handling complaints is explained by the Commission's staffing and other costs remaining constant during 2015-16, whilst the number of complaints received has fallen.

**Table 5**  
Average cost per complaint handled  
2012-13 to 2015-16

	2012-13 \$	2013-14 \$	2014-15 \$	2015-16 Budget Target \$	2015-16 Actual \$
Average cost per complaint handled	1,465	2,466	2,361	1,832	3,251

# Disclosures and legal compliance

## Ministerial directives

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/current-courses/courses---standard>

### Capital works

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

## Employee profile

Table 6: Employee profile as at 30 June 2016

	Number of staff (FTE)	
	2014-15	2015-16
Full-time permanent	15	14
Full-time contract	5	2
Part-time permanent (measured on FTE basis)	4.4	4
Part-time contract basis (measured on FTE basis)	0	0
<b>Total</b>	<b>24.4</b>	<b>20.0</b>
Employees seconded out	0	1

## 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.

# Disclosures and legal compliance

Throughout 2015-16 the Commission reviewed and endorsed the following policies:

- WA Government Purchasing Card Policy and Operation Guidelines
- Substantive Equality Policy
- Enquiries Roster Duties
- Staff Attendance at Human Rights Events Policy
- Occupational Health and Safety Policy
- Financial Management Manual
- Risk Management Framework and Policy
- Leave Liability Policy

## Staff training

As part of the Commission's staff induction process, all staff are required to undertake cultural competency training.

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

- EO Law & Workplace Culture
- Accountable and Ethical Decision Making Program - Materials provided - Agency to encouraged to provide the training
- HR Managers forum: Spotlight on Aboriginal Employment Strategies
- EOC Contact Officer's Role
- Centre for Cultural Competence Australia
- EOC Staff Planning Day
- Community Awareness Training
- Speaker, Elder Oriel Green talk on 'Cultural Obligation'

- Mental Health Training
- PSC Management Essentials Course: Managing People
- Oars Across The Waters Pty Ltd
- Using Twitter
- Crossing the Line: Reporting Transgender
- Citizen insights: better understanding, better services
- Management essentials: Managing people
- De-escalation techniques
- Public Policy Forum with Mr Peter Harris, Chairman of the Productivity Commission
- Webpage Update training

## Workers compensation

During the 2015-16 financial year no new compensation claims were recorded.

## 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.

## Disclosures and legal compliance

### Unauthorised use of credit cards

In accordance with TI 321 *Credit cards – Authorised Used and TI 903* the Commission acknowledges three instances where a corporate credit card was mistakenly used totalling \$407.02.

**Table 7: Unauthorised use of credit cards**

Date	Amount	Explanation
22/11/2015	\$8.50	Used by mistake
6/11/2015	\$8.00	Used by mistake
12/03/2016	\$390.52	Used by mistake
<b>TOTAL</b>	<b>\$407.02</b>	

### Other legal requirements

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

In accordance with section 175ZE of the *Electoral Act 1907*, the Commission incurred the following expenditure in market research, polling, direct mail and media advertising.

**Table 8: Expenditure on advertising, market research, polling and direct mail**

	Total expenditure	Organisation	Amount
Advertising agencies	Nil		Nil
Market research organisations	Nil		Nil
Polling organisations	\$780.00	Survey Monkey	\$780.00
Direct mail organisations	\$824.64	Mail Chimp	\$824.64
Media advertising organisations	Nil		Nil

#### 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 will be reviewed during this financial year.

Initiatives in the current financial year to address the seven 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.

# Disclosures and legal compliance

## 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.

## 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.

## Desired outcome 7

People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

The Commission promotes a culture of inclusiveness and seeks to ensure the workplace is free of impairment discrimination. Job vacancies are posted on the Commission's website which has been upgraded to comply with accessibility guidelines.

# Disclosures and legal compliance

## Compliance with public sector standards and ethical codes

### Compliance with Public Sector Standards

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.

## Recordkeeping Plan

### 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 centrally administered 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 however the Commission is in the process of evaluating the next upgrade of TRIM with the potential future integration of the complaints

management database. The Commission received approval for and has since implemented its agency specific Retention and Disposal Schedule. A review of the associated recordkeeping policies and procedures was also undertaken at this time to allow the Commission to effectively undertake the processing and archiving of its historical records.

### Nature and extent of recordkeeping training program

The Commission has continued its 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 was provided for reference and will be reviewed and updated in line with the TRIM software upgrade.

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

In 2015-16 the Commission conducted additional training for employees to increase utilisation of the electronic system, ensure standardisation throughout the agency and to provide training in the revised Retention and Disposal 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

# Disclosures and legal compliance

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

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

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) representatives conduct regular inspections of the workplace and reports back to the Corporate Executive on matters requiring attention. During 2015-16 two new OSH representatives were elected by staff and formally appointed. Both have undertaken fully accredited training.

# Disclosures and legal compliance

## 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*.

Table 9: Occupational safety and health and injury management

Measure	Actual results		Results against target	
	2014-15	2015-16	Target	Comment on result
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 returned to work:				
Within 13 weeks	0	0	0	
Within 26 weeks	0	0	0	
Percentage of managers trained in occupational safety, health and injury management responsibilities	0	0	0	Managers have not undertaken formal training recently due to budgetary constraints. However, Managers are aware of their responsibilities in regards to Occupational, Health and injury management from previous training. Subject to future funds being available, the Commission will endeavour to provide refresher training.

# Staff wellbeing & voluntary work

## Employee assistance program

All employees and their immediate families have free access to independent counselling, advice and support from the ORS Group and Oars Across the Waters. De-identified reporting on program uptake is provided to Corporate Executive annually. Based on the areas of support provided, trends are analysed and remedial actions such as awareness raising, health and wellbeing promotion and training are considered.

## Donations to Charity

Commission staff are active fund raisers for charitable causes. Throughout the year staff make donation on 'Free dress Fridays'. In addition staff host morning teas, and other one off events in support of various charitable events. This year funds have been donated to:

- The Australian Red Cross – Big Cake Bake
- Lord Mayor Distress Relief Fund - Waroona/Yarloop Bush Fires
- Liptember - The Centre For Women's Mental Health and Lifeline Australia
- Muscular Dystrophy Association of WA
- Cancer Council Biggest Morning Tea
- Red Cross for disaster relief in Nepal

## Social club

The Commissions Social Club purchases coffee, tea and consumables, and coordinates social activities such as social sundowners, and a midyear get together for staff and their partners for drinks and nibbles in a hotel or wine bar. The Club's major social events are the end of year lunch to thank staff for their dedication in supporting the work of the Commission.



Lyn Downes supporting The World's Greatest Shave, with Kathryn Freeman in charge of the shears.

# Appendix A: enquiry and complaint tables

**Table 1: Enquires received by ground**

Ground	2015-16	%
Age	94	5.4
Breastfeeding	3	0.2
Bullying	90	5.2
Family Responsibility/Status	63	3.6
Gender History	12	0.7
Gender Identity	12	0.7
Impairment	353	20.2
Marital Status	7	0.4
Political Conviction	7	0.4
Pregnancy	57	3.3
Public of Name in Fines Enforcement Registry Website	1	0.1
Race	234	13.4
Racial Harassment	24	1.4
Racial Vilification	9	0.5
Religious Conviction	37	2.1
Sex	91	5.2
Sexual Harassment	82	4.7
Sexual Orientation	23	1.3
Spent Conviction	25	1.4
Victimisation PID	3	0.2
All grounds	121	6.9
Other	63	3.6
Not applicable	334	19.1
<b>Total</b>	<b>1745</b>	<b>100</b>

**Table 2: Enquires received by area**

Area	2015-16	%
Access to Places and Vehicles	23	1.3
Accommodation	79	4.5
Clubs	31	1.8
Education	86	4.9
Employment	969	55.5
Goods, Services and Facilities	242	13.9
Land	0	0.0
Public Place	2	0.1
Sport	6	0.3
All Areas	103	5.9
Other	25	1.4
Not applicable	179	10.3
<b>Total</b>	<b>1745</b>	<b>100</b>

# Appendix A: enquiry and complaint tables

## About the complainant

Complainants were asked a series of questions when completing the complaint form, the results are shown below.

In which country were you born?

**Table 3: Birthplace of complainant**

Birthplace	2015-16	%
Australia	178	40.5
Aboriginal and Torres Strait Islander	93	21.2
Americas	8	1.8
Central and West Africa	0	0.0
North Africa and the Middle East	11	2.5
North-East Asia	3	0.7
North-West Europe	35	8.0
Oceania and Antarctica	0	0.0
South-East Asia	15	3.4
Southern and Central Asia	18	4.1
Southern and Eastern Europe	8	1.8
Sub-Saharan Africa	9	2.1
No response to question	19	4.3
No survey returned	42	9.6
<b>Total</b>	<b>439</b>	<b>100</b>

What is the main language spoken at home?

**Table 4: Language of complainant**

Language	2015-16	%
English	350	79.7
Other	41	9.3
No response to question	6	1.4
No survey returned	42	9.6
<b>Total</b>	<b>439</b>	<b>100</b>

Do you consider yourself to have an ethnic background?

**Table 5 Ethnic background of complainant**

Ethnicity	2015-16	%
Yes	106	24.1
No	283	64.5
No response to question	8	1.8
No survey returned	42	9.6
<b>Total</b>	<b>439</b>	<b>100</b>

## Appendix A: enquiry and complaint tables

Which of the following age group do you belong?

**Table 6: Age of complainant**

Age	2015-16	%
0 – 14	11	2.5
15 – 19	13	3.0
20 – 39	173	39.4
40 – 64	174	39.6
65+	19	4.3
No response to question	7	1.6
No survey returned	42	9.6
<b>Total</b>	<b>439</b>	<b>100</b>

Which of the following best describes you currently?

**Table 7: Work status of complainant**

Work status	2015-16	%
Looking for work	110	25.1
Student	38	8.7
Retired	12	2.7
Pensioner	28	6.4
Homemaker	16	3.6
In paid employment	177	40.3
No response to question	16	3.6
No survey returned	42	9.6
<b>Total</b>	<b>439</b>	<b>100</b>

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

**Table 8: Disability of complainant**

Disability	2015-16	%
Yes	122	27.8
No	258	58.8
No response to question	17	3.9
No survey returned	42	9.6
<b>Total</b>	<b>439</b>	<b>100</b>

### About the complaint

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

	2015-16	%
Fax	14	3.2
Hand	25	5.7
Post	93	21.2
Email	40	9.1
Web	267	60.8
<b>Total</b>	<b>439</b>	<b>100</b>

# Appendix A: enquiry and complaint tables

**Table 10: Complaints received by ground**

Ground	2015-16	%
Age	26	5.9
Breastfeeding	0	0.0
Family Responsibility	20	4.6
Family Status	4	0.9
Gender History	4	0.9
Impairment	102	23.2
Marital Status	3	0.7
Political Conviction	0	0.0
Pregnancy	22	5.0
Public of Name in Fines Enforcement Registry Website	1	0.2
Race	74	16.9
Racial Harassment	22	5.0
Religious Conviction	13	3.0
Sex	33	7.5
Sexual Harassment	54	12.3
Sexual Orientation	12	2.7
Spent Conviction	2	0.5
Victimisation	47	10.7
Victimisation PID	0	0.0
<b>Total</b>	<b>439</b>	<b>100</b>

**Table 11: Complaints received by area**

Area	2015-16	%
Access to Places and Vehicles	18	4.1
Accommodation	23	5.2
Clubs	4	0.9
Education	21	4.8
Employment	290	66.1
Goods, Services and Facilities	83	18.9
Land	0	0.0
Public Place	0	0.0
Sport	0	0.0
<b>Total</b>	<b>439</b>	<b>100</b>

# Appendix A: enquiry and complaint tables

**Table 12: Complaints received by ground and sex of complainant**

Ground	Female	Male	Mixed Group	X (Indeterminate/intersex/unspecified)	Total
Age	15	11	0	0	26
Breastfeeding	0	0	0	0	0
Family Responsibility	13	7	0	0	20
Family Status	2	2	0	0	4
Gender History	4	0	0	0	4
Impairment	51	49	1	1	102
Marital Status	3	0	0	0	3
Political Conviction	0	0	0	0	0
Pregnancy	22	0	0	0	22
Public of Name in Fines Enforcement Registry Website	1	0	0	0	1
Race	32	41	1	0	74
Racial Harassment	2	20	0	0	22
Religious Conviction	4	9	0	0	13
Sex	24	9	0	0	33
Sexual Harassment	45	9	0	0	54
Sexual Orientation	4	7	0	1	12
Spent Conviction	1	1	0	0	2
Victimisation	25	21	1	0	47
Victimisation - PID	0	0	0	0	0
<b>Total</b>	<b>248</b>	<b>186</b>	<b>3</b>	<b>2</b>	<b>439</b>

## About the respondents

**Table 13: Respondent identity**

Respondent identity	2015-16	%
Private enterprise	240	54.7
State government dept/agency/authority/local	135	30.8
Non government organisation	54	12.3
Club	10	2.2
<b>Total</b>	<b>439</b>	<b>100</b>

**Table 14: Size of organisation**

Size of organisation	2015-16	%
Less than 5	3	0.7
5 - 19	24	5.5
20 - 99	88	20.0
100- 499	72	16.4
500+	166	37.8
Not known	86	19.6
<b>Total</b>	<b>439</b>	<b>100</b>

# Appendix A: enquiry and complaint tables

**Table 15: Respondent industry**

Industry	2015-16	%
Accommodation and Food Services	38	8.7
Administrative and Support Services	16	3.6
Agriculture, Forestry and Fishing	3	0.7
Arts and Recreation Services	21	4.8
Construction	31	7.1
Education and Training - Tertiary Education	13	3.0
Education and Training - School Education	17	3.9
Education and Training - Adult, Community and Other Education	6	1.4
Electricity, Gas, Water and Waste Services	0	0.0
Financial and Insurance Services	4	0.9
Health Care and Social Assistance	78	17.8
Information Media and Telecommunications	2	0.5
Manufacturing	8	1.8
Mining	23	5.2
Professional, Scientific and Technical Services	10	2.3
Public Administration and Safety	32	7.3
Public Administration and Safety - Correctional and Detention Services	10	2.3
Public Administration and Safety - Police Services	8	1.8
Rental, Hiring and Real Estate Services	37	8.4
Retail Trade	47	10.7
Transport, Postal and Warehousing	21	4.8
Wholesale Trade	6	1.4
Other Services	8	1.8
<b>Total</b>	<b>439</b>	<b>100</b>

## How complaints were handled

**Table 16: Outcome of complaints closed**

Outcome	2015-16	%
Conciliated	107	24.0
Lapsed	78	17.5
Withdrawn	118	26.5
Dismissed	81	18.2
Dismissed – Referred to Tribunal by Complainant	31	7.0
Referred to Tribunal by Commissioner	31	7.0
<b>Total</b>	<b>446</b>	<b>100</b>

**Table 17: Outcome by time taken to close complaints in 2015-16 in comparison with 2011-12**

Outcome	2011-12 Average time taken by months	2015-16 Average time taken by months
Conciliated	4.7	2.8
Lapsed	4.7	2.8
Withdrawn	2.7	1.6
Dismissed	5.3	3.6
Referred to Tribunal by Commissioner	6.0	4.8
<b>Total average time taken to close complaints</b>	<b>4.4</b>	<b>2.9</b>



# Appendix B: feedback form

The Commission is interested in receiving your feedback regarding our 2015-16 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 2015-16 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"/> Student              |
| <input type="radio"/> Respondent                             | <input type="radio"/> Advocate             |
| <input type="radio"/> Training participant: private sector   | <input type="radio"/> Legal firm           |
| <input type="radio"/> Training participant: community sector | <input type="radio"/> e-bulletin recipient |
| <input type="radio"/> Training participant: public sector    | <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

