

2024 Annual Report



Government of Western Australia
Department of the Registrar
Western Australian Industrial Relations Commission

Statement of Compliance

The Hon. Simone McGurk BA(Arts) BA(Comms) MLA, Minister for Training and Workforce Development; Water; Industrial Relations.

Annual Report 2023/24

In accordance with section 63 of the *Financial Management Act 2006* (WA), I hereby submit for your information and presentation to Parliament, the Annual Report of the Department of the Registrar, Western Australian Industrial Relations Commission for the financial year ended 30 June 2024.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006* (WA).



Susan Bastian

Chief Executive Officer

22 August 2024



DEPARTMENT OF THE REGISTRAR,
WESTERN AUSTRALIAN INDUSTRIAL
RELATIONS COMMISSION

This Report

This report describes the functions and operations of the Department of the Registrar, Western Australian Industrial Relations Commission (the Department), outlining the activities undertaken to achieve the strategic objectives set for the Department during the reporting year and present the audited financial statements and performance indicator outcomes for the year ended 30 June 2024.

This report does not include the performance and outputs of the Western Australian Industrial Relations Commission (the Commission), as the Commission reports directly to Parliament via the Chief Commissioner’s Annual Report.

Availability and Accessibility of this Report

This report can be downloaded in PDF format from the Department of the Registrar’s website at www.dotr.wa.gov.au.

Alternative formats are available on request.

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Executive Summary

The Department of the Registrar, Western Australian Industrial Relations Commission (the Department) is responsible for ensuring the efficient operation of the industrial relations regime in Western Australia through six interrelated functions including:

- Administration of the *Industrial Relations Act 1979* (WA) (the IR Act)
- Enabling the community and industrial relations practitioners to engage with the industrial relations regime in Western Australia
- Enabling the operations of the Western Australian Industrial Relations Commission (the Commission) and its various tribunals
- Enabling the operations of the Industrial Magistrates Court of Western Australia (IMC)
- Facilitating the transmission of matters to the Western Australian Industrial Appeal Court (IAC)
- Ensuring registered organisations and Industrial Agents adhere to the requirements of the IR Act.

The Department takes pride in being a values-driven agency which focuses on excellence in customer service, innovation, respect, and integrity.

The outcome of the annual survey of industry participants in terms of timeliness and accuracy recorded satisfaction ratings of 99% and 98% respectively. These outcomes reflect the lived values of our team and the good reputation for knowledge management in an increasingly legislatively complex industrial relations jurisdiction.

Through effective and efficient service delivery, leadership building initiatives, technological enhancement, and proactive engagement with the industrial relations community, the Department has achieved its mandate of access to justice for those engaging with the Western Australian industrial relations jurisdiction.

During this financial year, the Department undertook a capability review replicating the Public Sector Commission's Agency Capability Review Program, the outcome of which demonstrated the Department's robust Governance Framework, which sets clear expectations aligned with the Public Sector Code of Ethics in all activities.

The Department has embraced the Public Sector Commission's Building Leadership Impact initiative, incorporating the various objectives into our strategic planning, development of our people, capability, and service delivery enhancement, all of which position the Department to successfully manage future challenges.

The Department continued its industry liaison activities with Circle Green Community Legal and private law firms who participate in activities that support equitable access to justice through education and the Commission's Pro Bono Scheme.

The Department also engaged with the Department of Energy, Mines, Industry Regulation and Safety to assist the federal Department of Employment and Workplace Relations with reporting to the International Labour Organisation on Australia's compliance with the Termination of Employment Convention.

In addition, the Department has also engaged with the Fair Work Ombudsman with a view to enhancing timely and accurate referrals pertaining to underpayment claims.

The Department has continued in the tradition of previous years to be an integral part of the operations of the Commission, IMC and IAC, building on knowledge management, research, administrative support, and court services, enabling efficient and effective operations of the courts and tribunals.

Executive Summary



I am grateful for the ongoing support of private sector law firms in respect to pro bono legal advice for those parties who are in disadvantaged circumstances. The provision of these services enhances the efficiency and effectiveness of the industrial relations regime more broadly and contributes to fairer outcomes for participants.

Community engagement has helped inform policy development and the creation of online information packages and videos in a collaborative project between the Department and Circle Green Community Legal, designed to provide the community with a step-by-step guide on what to expect in the various jurisdictions from commencement to the conclusion of matters.

I would also like to thank the Minister for Training and Workforce Development; Water; Industrial Relations, and the Chief Commissioner of the Commission for the ongoing support provided to the Department.

Finally, I would like to thank the staff of the Department, who through their dedication and deep knowledge make the community's access to justice through tribunals and courts seamless.

The annual survey results and feedback from the Chief Commissioner demonstrate the success of the Department in terms of sustaining the ongoing operations of the Commission, IMC and IAC, and service to registered organisations and the community. I thank everyone for their commitment.

A handwritten signature in black ink, appearing to read 'Susan Bastian'.

Susan Bastian

Chief Executive Officer

Operational Structure

The Department

The Department's structure reflects the accountabilities placed on the Chief Executive Officer and Registrar detailed in the *Public Sector Management Act 1994 (WA) (PSM Act)* and the IR Act.

Industrial relations accountabilities are managed and triaged by the Registry Services team through several workstreams including the Commission, IMC, IAC, Registrar/Clerk of the Court, Industrial Agents, and Registered Organisations.

Public sector accountabilities are managed through a corporate governance framework overseen by the Executive team. The framework is designed to ensure appropriate strategic planning, business planning, departmental design and capability, integrity in financial and information management processes, and risk management.

The People and Culture team delivers human resource strategies aligned to Public Sector Commission Standards for human resource management, through the Business Planning and Performance Framework, Performance Development Program, and the Equal Employment Opportunity Management Plan. Each framework contributes to the personal and professional development, effective succession planning and skills retention of a capable and diverse workforce.

A robust knowledge management function that facilitates records management, research and information management support for Commissioners, the Registrar, Deputy Registrars, departmental staff, and registered organisations is managed by the Information Services team.

The Department's Finance team procures and manages all resources that enable the operations of the Department, Commission and the IMC including physical and virtual infrastructure, financial management, budgeting and facility services.

The Commission's other jurisdictions of the Work Health and Safety Tribunal, the Road Freight Transport Industry Tribunal, Police Compensation Tribunal, and other constituent authorities are supported likewise. The Department also provides the administrative support necessary for the lodgment of appeals to the IAC.

The Department's people are collectively the integral element that enables access to justice for all stakeholders. The community, unions, employer associations and State and local government agencies are supported and guided to make applications and commence processes necessary to ensure compliance with state and federal industrial relations legislation.

Our people provide knowledge-based procedural advice and guidance necessary to ensure community access to the various jurisdictions to resolve disputes about industrial matters, including any matter relating to the work, privileges, rights or duties of employers or employees in industry.

Operational Structure

Senior Officers

Susan Bastian

Chief Executive Officer and Registrar

Susan holds the office of Chief Executive Officer of the Department. She is also appointed as the Registrar of the Commission, the Clerk of the Court to the IMC, and Clerk of the Court to the IAC. As the Chief Executive Officer, Susan is the Accountable Authority as prescribed in section 52 of the *Financial Management Act 2006* (WA). Susan has extensive experience in industrial relations dispute resolution, administration, and senior management within the public sector.

Sarah Kemp

Deputy Registrar (LLB (Hons), NMAS, BSW (Hons))

Sarah was appointed as Deputy Registrar in June 2022, returning to the role from a specialist employment law practice. She was formerly Deputy Registrar from 2017 to February 2021. Sarah has extensive experience in employment law, having previously worked in national and mid-tier law firms. Prior to practising law, Sarah developed a diverse range of professional experience in human resources and equal opportunity in the not-for-profit and government sectors. Sarah is a nationally accredited mediator with the Resolution Institute.

Peter Groves

Executive Director (Bach App Sci Psych, AGIA)

Peter has over 20 years' senior management experience in corporate governance, strategy, and risk and compliance in both the public and private sectors. Additionally, he has extensive experience, as a principal policy adviser within Western Australian Government Ministerial offices, and as a member on national boards and committees dealing with policy, management, and strategy.

Michael Hadfield

Executive Director, Finance Data and Technology (B. Comm, CA, MAICD)

Michael is a Chartered Accountant and a member of the Australian Institute of Company Directors. He has over 19 years' experience as a senior executive in the private sector and has managed large finance and corporate services teams in several industries, as well as serving as a Director and Company Secretary to a number of listed and private companies.

Alison Phillipson

Director, Governance and Culture

Alison joined the Department in 2003 and has many years' experience as a senior manager in corporate services and leads the People and Culture section of the Department. Alison has built a career in the public sector as a leading human resource practitioner and has led many strategic initiatives to enhance employee capability and service delivery. Alison's accountabilities include ensuring departmental compliance with all human resource standards, governance, values and culture, workforce development, and ensuring a safe working environment.

Operational Structure

Organisational Chart



Our Values

Excellence in Customer Service

Provide a professional, effective, and timely service to internal and external customers.

Innovation and Continuous Improvement

Actively explore opportunities to enhance service delivery.

Accountability and Integrity

Consistently display honest, open, and accountable decision making and actions.

Respect and Inclusiveness

Respect for others by promoting equality for all people, valuing diversity and treating everyone accordingly.

Cooperation and Team Spirit

Collaborate and work together to achieve organisational objectives.

Mission Statement

To provide the Western Australian Industrial Relations Commission, and the Industrial Magistrates Court with the support and services integral to enabling the operation of the industrial relations regime in Western Australia.

To provide enhanced knowledge and support services to enable the community, unions, employer associations and government agencies to access the industrial relations jurisdictions of the Commission, IMC and IAC, and to ensure registered organisations and Industrial Agents comply with their *Industrial Relations Act 1979* (WA) obligations.

Operational Structure

Enabling Legislation

The Department was established in 1989 pursuant to section 35 of the *Public Sector Management Act 1994* (WA).

Responsible Minister

The Hon. Simone McGurk BA(Arts) BA(Comms) MLA, Minister for Training and Workforce Development; Water; Industrial Relations.

Administered Legislation

The Department administers the operation of the *Industrial Relations Act 1979* (WA) on behalf of the Minister for Training and Workforce Development; Water; Industrial Relations.

Other Key Legislation Impacting on the Department's Activities

In the performance of its functions, the Department complies with the following relevant written laws:

- *Legal Deposit Act 2012* (WA)
- *Library Board of Western Australia Act 1951* (WA)
- *Long Service Leave Act 1958* (WA)
- *Minimum Conditions of Employment Act 1993* (WA)
- *Procurement Act 2020* (WA)
- *Public Interest Disclosure Act 2003* (WA)
- *Public Sector Management Act 1994* (WA)
- *Salaries and Allowances Act 1975* (WA)
- *State Records Act 2000* (WA)
- *Work Health and Safety Act 2020* (WA)
- *Auditor General Act 2006* (WA)
- *Corruption, Crime and Misconduct Act 2003* (WA)
- *Disability Services Act 1993* (WA)
- *Equal Opportunity Act 1984* (WA)
- *Financial Management Act 2006* (WA)
- *Freedom of Information Act 1992* (WA)

Performance Management Framework

Outcome Based Management Framework

The Department exists to assist the Minister for Training and Workforce Development; Water; Industrial Relations in the administration of the IR Act and is designed to provide the services, support, and infrastructure necessary to enable the Western Australian community to access the services of the Commission, the IMC and the IAC in determining and resolving industrial disputes in accordance with the objectives of the IR Act.

The Department's performance is measured against the efficiency and effectiveness of its service provision to the community, unions, other government departments, local government and industry stakeholders during their engagement with the Department on matters pertaining to the Western Australian industrial relations regime.

IR Act accountabilities are managed by the Registry Services team through a triage process within several workstreams which correspond to the construction of the IR Act, those being the Commission, IMC, IAC, Registrar's accountabilities, Industrial Agents, and Registered Organisations monitoring and compliance.

Such triaging includes the provision of advice on process and the information requirements necessary to access the various jurisdictions. Once applications are filed in the relevant industrial relations jurisdiction, the Department performs administrative and statutory functions to facilitate the relevant jurisdictional processes.

The Registrar regularly consults with the Chief Commissioner, Industrial Magistrates, and community and industry stakeholders on the effectiveness and efficiency of the Department with the view of ensuring optimal service delivery and accountability.

Key Effectiveness Indicators measure the achievement of timeliness in service delivery, and the accuracy and relevance of documentation and information. The Key Efficiency Indicators monitor the relationship between the number of applications and the cost associated with delivering the service.

Government Goal:

Strong and Sustainable Finances: Responsible, achievable, affordable budget management.

Departmental Desired Outcome:

The prevention and resolution of industrial relations disputes. In so doing, the Department's activities positively contribute to the government's goal of Strong and Sustainable Finances: Responsible, achievable, affordable budget management.

Services

Service 1

Services and infrastructure support that facilitates access by the community, unions, employer associations, government departments, local governments and industry representatives to the Commission, IMC and IAC.

Service 2

Conciliation and Arbitration by the Commission.

Performance Management Framework

Service 2 outcomes are reported by the Chief Commissioner. The Commission relies on the Department to manage and report on its financial affairs however, its activities are not subject to the reporting requirements placed on the Department. The Commission reports directly to Parliament via an annual report compiled by the Chief Commissioner.

Key Effectiveness Indicators

- Timeliness of services
- Accuracy and relevance of documentation and information.

Key Efficiency Indicator

- Average cost per application.

Changes to Outcome Based Management Framework

The Department's Outcome Based Management Framework did not change during the 2023/24 reporting period.

Shared Responsibility with Other Government Agencies

The Department remained focused on leveraging government ICT procurement. Migration to all GovNext platforms is now complete, including connectivity to GovNext ICT via the GovNet Core network, telephony, and Cloud-based services.

The Department continued its relationships with:

- the Department of Justice, sharing infrastructure in regional areas and administrative support for Industrial Magistrates
- five small government departments by facilitating the delivery of payroll and leave reconciliation services through a contractual relationship with an external service provider. This arrangement ensures that costs are defrayed across each agency.

The various arrangements deliver cost-effective and efficient solutions, enabling the Department to achieve the financial and economic goals set by the government.

Report on Operations

Actual Results versus Budget Targets

Financial Targets

The information shown in Table 1 demonstrates the Department's financial performance for the year.

Actual Results to budget targets	2023/24	2023/24	Variation ⁽²⁾ \$000s	Note
	Target ⁽¹⁾ \$000s	Actual \$000s		
Total cost of services (expense limit) <i>(sourced from Statement of Comprehensive Income)</i>	13,929	12,035	1,894	a
Net cost of services <i>(sourced from Statement of Comprehensive Income)</i>	13,849	12,012	1,837	b
Total equity <i>(sourced from Statement of Financial Position)</i>	9,654	11,055	1,401	c
Net increase/(decrease) in cash held <i>(sourced from Statement of Cash Flows)</i>	61	408	347	d
Approved salary expense level	6,897	6,633	264	e

Table 1 – Financial Targets Actual Results versus Budget Targets

- (1) As specified in the Budget Statements.
- (2) Further explanations are contained in Notes 2.1, 2.2, 6.3, 9.1 'Explanatory Statement' to the financial statements.
- (a) The variation is mainly due to renewal of the office accommodation lease at a significantly reduced rate.
- (b) The variation is mainly due to renewal of the office accommodation lease at a significantly reduced rate.
- (c) The variation is mainly due to renewal of the office accommodation lease at a significantly reduced rate.
- (d) Net increase in cash and cash equivalents is in line with the reduced expenditure in the financial period.
- (e) The actuals are consistent with the Budget.

Report on Operations

Working Cash Targets

The information shown in Table 2 demonstrates the Department's working cash actual results against budget targets for the year.

Actual Results to Budget Targets	2023/24	2023/24	Variation	Note
	Agreed Limit	Target ⁽¹⁾ / Actual ⁽²⁾		
	\$000s	\$000s	\$000s	
Agreed Working Cash Limit (at Budget)	676	676	-	
Agreed Working Cash Limit (at Actuals)	604	2,227	(1,623)	f

Table 2 – Working Cash Targets Actual Results versus Budget Targets.

- (1) As specified in the Budget Statements.
- (2) Further explanations are contained in Notes 2.1, 2.2, 6.3, 9.1 'Explanatory Statement' to the financial statements.
- (f) The Department carries higher current leave liabilities than per statutory requirements, particularly due to higher SAT salary levels for the Commission. In addition, it has also to carry forward funding for projects that have commenced but are to be completed in the next financial year.

Key Performance Indicators

Key Effectiveness Indicator

Effectiveness is measured by the percentage of stakeholders satisfied with the service provided by the Department of the Registrar in relation to timeliness, accuracy and relevance of information.

The government requires that there be an effective means for preventing or resolving employment disputes between employers and employees. It established the Commission and IMC for this purpose and the Department of the Registrar is required to ensure the necessary physical and information frameworks, resources and support services are available to achieve their purpose.

The quality of the service provided by the Department significantly affects the ability of the Commission to effectively perform its role. The services provided to the Commission include registry services, support staff, administrative services and infrastructure facilities.

Report on Operations

Key Effectiveness Indicators	2023/24 Target ⁽¹⁾	2023/24 Actual	Variation
Timeliness	90%	99%	9%
Accuracy and Relevance of Information	90%	98%	8%

Table 3 – Key Effectiveness Indicators

(1) As specified in the Budget Statements.

Timeliness, accuracy and relevance of information are key indicators as they demonstrate that the Department's frameworks, resources and support services are delivered effectively and meet the objectives of the IR Act.

The table reflects that the Actuals for 2023/24 for Effectiveness Indicator for Timeliness exceeded the Target by 9%. The Actuals for the Effectiveness Indicator for Accuracy and Relevance exceeded the Target by 8%.

Key Efficiency Indicator

Service 1: Support to the Commission and IMC.

Efficiency is measured by: The average cost per application.

Key Efficiency Indicators	2023/24 Target ⁽¹⁾	2023/24 Actual	Variation
Average Cost per Application	\$4,983	\$3,254	\$1,729

Table 4 – Key Efficiency Indicators

(1) As specified in the Budget Statements.

The cost per application is derived by dividing the total cost for Service 1, by the number of applications and matters received. This measure is impacted by the differing legislative provisions associated with the diverse array of application types and the nuances within the industrial relations regime at any given time – these factors influence the number of applications lodged.

The number of registered and recorded matters for the year was higher than the target, and the average cost per application was \$3,254 which is lower than the target cost per application of \$4,983. The variance was \$1,729 (35%).

Report on Operations

Registry Services Overview - Strategy

The Department conducted reviews of the structure and the technical capability of the Registry, in the context of the recent industrial relations legislative amendments impacting the Commission and IMC. The outcomes of these placed the Department in good stead to meet the increased demand on our people in terms of administrative workload, knowledge management, and support to the cohort of applicants, respondents and other parties within the new jurisdictions.

The Department anticipated and identified some unique challenges that have been the subject of ongoing engagement with the Chief Commissioner with a view to finesse procedures whilst remaining compliant with regulations.

Notably, procedures associated with time-specific regulatory requirements regarding applications for stop bullying and sexual harassment orders, and heightened confidentiality and privacy requirements have been finessed and implemented to enhance compliance and will continue to be monitored.

The transition of local government from the federal to the state jurisdiction also presented some challenges surrounding representation for local government stakeholders within the jurisdiction, requiring the Department to maintain ongoing consultation with local government and peak bodies, and the development of training materials to ensure effective participation in the state jurisdiction.

Similarly, the legal requirements associated with the new protection of employee rights claims in the IMC have presented some unique contextualised issues. These have required the Department to disaggregate and analyse the circumstances of such claims and undertake stakeholder consultation to inform policy development and procedural options for pre-trial conferences in the IMC.

Collectively, the new jurisdictions have introduced complexity that focused the Department's attention on building the professional development of the Registry team. The Department developed bespoke training programs on the expanded jurisdictions and relevant legal frameworks.

Report on Operations

Registry Services Overview - Operations

The Registry team is responsible for ensuring the information contained in applications and claims prior to the commencement of relevant processes is compliant with applicable regulations and practice directions. In doing so, ensuring the efficiency of the various jurisdictions. Similarly, the team endeavours to provide parties with the knowledge to enable them to appropriately prepare their documentation, manage their expectations, and provide them with confidence to navigate the processes, from commencement to finalisation of matters.

The Registry team also:

- maintains state awards and industrial agreements and publishes award variations
- monitors and ensures registered employee and employer organisations comply with their IR Act accountabilities, and processes Registrar applications and annual returns
- provides judicial support roles to the IMC, including assistance with the preparation of pre-trial conferences by the Clerk of the Court and court officer support for court proceedings.

The annual survey results consistently demonstrate the strong commitment our people have to providing quality and professional engagement with various parties, stakeholders, industrial relations practitioners, and the community. The commitment to providing information appropriate to the circumstances and context of the individual and to supporting them to navigate through the various jurisdictions is demonstrated again this year by the positive feedback and high satisfaction ratings obtained in the Department's annual client survey for timeliness in service delivery, and accuracy and relevance of information provided.

The importance of the interaction between the Registry team and the community cannot be underestimated – applications are often of unique structure or composition throughout.

Our people utilise their expert knowledge to enable parties from a diverse array of circumstances and backgrounds to access the various jurisdictions. Similarly, where parties require additional support to address inclusion and access barriers, such as language barriers or disability, the Registry team utilise appropriate supports and technologies to make the process as accessible and convenient as possible.

Socioeconomic pressures often accompany the circumstances of parties that from time to time results in personal psychological challenges that can manifest in difficult interactions with our Registry team. With this in mind, our people have undertaken professional development training in de-escalation strategies and mental health awareness to enable them to better support community members who exhibit heightened emotions when interacting with the Registry, which serves the interest of all parties and ensures a safe working environment for all.

Our Registry team is adept at tailoring support to effectively meet the challenges that arise in circumstances of specific need or significant levels of disadvantage.

Report on Operations

Registry - IMC Operations

The IMC exercises state jurisdiction conferred under the IR Act and other state employment-related legislation, and federal civil jurisdiction conferred under the *Fair Work Act 2009* (Cth) (FW Act). The IMC exercises both general and prosecution powers, as defined in section 81CA of the IR Act.

The IMC's jurisdiction operates contiguous to that of the Commission and, although part of the same industrial relations framework, is quite separate.

The IMC addresses alleged breaches of legislation and industrial awards and agreements made under the state IR Act and the FW Act.

The IMC also exercises prosecution powers in accordance with the *Criminal Procedure Act 2004* (WA). Matters under this jurisdiction includes legislative obligations arising out of the *Children and Community Services Act 2004* (WA) relevant to the employment of children.

The Registry team provides the jurisdictional support necessary for the functioning of the IMC from commencement to the cessation of matters including:

- all administrative functions
- court officer functions during pre-trial conferences, court hearings and trials

- undertaking research and overseeing case management of claims
- proofreading and issuing of decisions and orders; and
- engaging with parties on enquiries about appeal rights once final orders have been made or next steps.

The complexity of this jurisdiction has required the development of enhanced research and knowledge management functions in support of the Registry team, which is a collaborative effort between the Registry team and the Department's Information Services team. Matters can require many hours of preparation and research prior to listing pre-trial conferences before the Clerk of the Court, hence the need for advanced research and legislative knowledge. The Registry team consistently receives high praise from Industrial Magistrates for their service delivery and capability.

Registry – Application Categories and Matters

Although not a comprehensive collection of the data, the diagram below aggregates by percentage 1084 of the applications received across multiple categories during the reporting period.

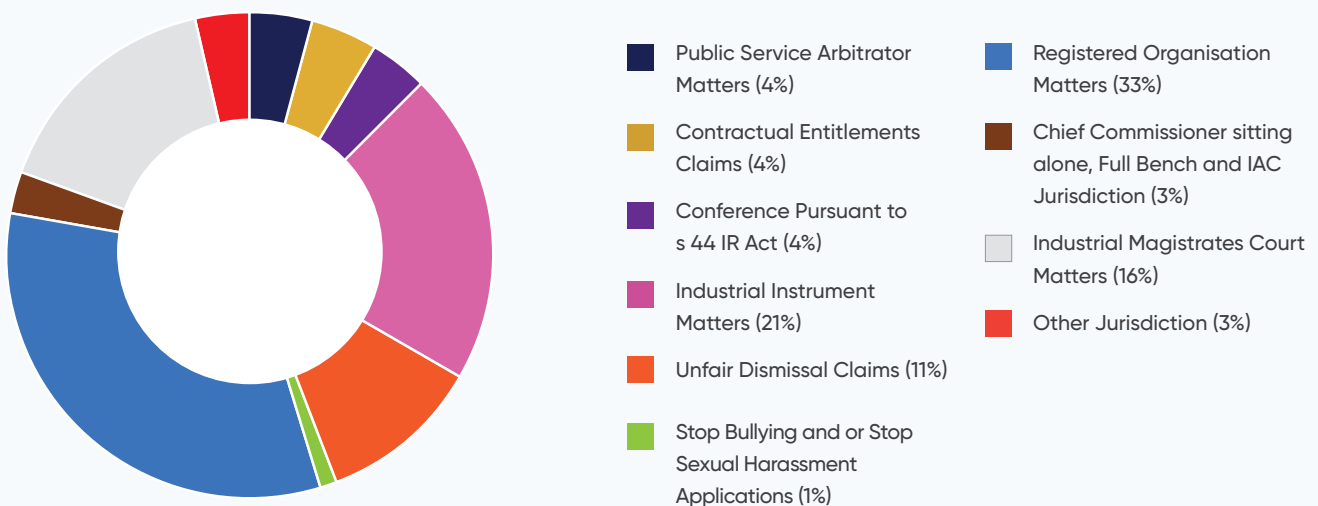


Diagram 2 – Application categories and matters

Report on Operations

Notes:

The category identified as Chief Commissioner sitting alone, Full Bench and IAC Jurisdiction matters include:

- appeals against decisions of the Commission and IMC
- applications for declarations pursuant to section 71 of the IR Act
- Commission in Court Session matters
- applications for stay of operations of an order pursuant to section 49 of the IR Act.

The category identified as Other includes:

- referrals pursuant to the PSM Act
- appeals pursuant to the *Vocational Education and Training Act 1996* (WA)
- matters before the Road Freight Transport Industry Tribunal
- matters before the Work Health and Safety Tribunal
- requests for mediation pursuant to the *Employment Dispute Resolution Act 2008* (WA)
- matters before the Police Compensation Tribunal.

The table below provides the actual number of applications in each of the categories included in diagram 2. These figures however, do not capture the significant liaison, knowledge management, support and triage activities engaged in by the Registry team to bring the matters within the various jurisdictions.

Importantly, there are some 471 other matters and applications that have required services from the Registry that are not captured in these statistics that represent complex areas of the industrial relations regime. Of that number, there were 271 matters and applications that required detailed procedural advice from Registry team beyond the scope of standard processing work. Some of these matters proceeded to formal filing, some matters had to be closed administratively, and others were not pursued following procedural advice provided by the Registry in relation to the jurisdiction of the Commission and the IMC.

Of note: since the 2021/22 financial year, applications have increased by 28.8% and 7.8% respectively year-on-year.

Application Type	Total Number Filed 2023/24
Public Service Arbitrator Matters	48
Contractual Entitlements Claims	47
Unfair Dismissal Claims	116
Stop Bullying/Stop Sexual Harassment Orders	11
Conferences Pursuant to s 44 IR Act	43
Industrial Instrument Matters	226
Registered Organisation Matters	353
Chief Commissioner sitting alone, Full Bench and IAC Jurisdiction	31
Industrial Magistrates Court Matters	171
Other	38
Total	1084

Table 5 – Types of applications and matters within the state industrial relations system.

Report on Operations

Registry – Awards and Agreements

The preparation, coordination and administration associated with the State Wage Case and the communication of the decision to the community is a significant undertaking involving many areas of the Department. The State Wage Case project commences in late March with work continuing through to September and concluding with the publication of three special editions of the Western Australian Industrial Gazette.

As part of the broad preparatory activities associated with the State Wage Case decision, the Registry takes responsibility for updating the prescribed salary cap of the Commission pursuant to regulations 5 and 6 of the *Industrial Relations (General) Regulations 1997 (WA)* as well as award location allowances. This involves obtaining data from the Australian Bureau of Statistics and applying indexation formulas as prescribed by the regulations.

Upon approval by the Chief Commissioner, the Registry distributes this information to our external stakeholders such as WageLine, UnionsWA and CCIWA in advance of 1 July to ensure that their information can be appropriately updated. The Registry similarly updates all relevant sources of information for members of the public.

The Registry team is responsible for ensuring all calculations and relevant updates to 217 state awards are finalised and published in accordance with the Commission's annual State Wage order.

Work on the State Wage Case continues beyond July as improvements are identified every year at a departmental level and at an industrial level, with issues such as Awards falling behind the minimum wage provisions requiring formal applications to update them. This work is undertaken by the Registry team in co-ordination with the Chief Commissioner's Chambers in anticipation of the next State Wage Case.

Of 231 active awards, currently 217 awards are affected by the State Wage Case order and 82 awards affected by the Location Allowance General Order. The Department is also responsible for the administration associated with 477 active industrial agreements within the jurisdiction of the Commission.

Registry – Registered Organisations

The Department's proactive engagement with registered organisations was further enhanced this year with the introduction of a Registered Organisations Compliance Lead role within the Registry team. The amended organisational structure arose from a capability review which identified the need for a dedicated senior role within Registry who would engage with senior officers within employee, employer or industrial associations registered by the Commission pursuant to the IR Act.

This financial year, these organisations reported a combined membership of 187,305 members. Moreover, through Unions WA, most of the employee organisations contribute to and represent the interests of all employees connected with the Western Australian State Wage Case decision making of the Commission. Employer interests are similarly represented by CCIWA in this process. Amongst others, these organisations play a significant role within the Western Australian industrial relations jurisdiction.

To facilitate the IR Act compliance activities of these organisations, the Department developed a registered organisations guidance framework which specifies the mandatory legislative and regulatory requirements of the IR Act and the *Industrial Relations Commission Regulations 2005 (WA)*. These requirements include accountabilities regarding finances, constitutional rules, elections, and officer and membership reporting. To maintain registration, organisations must comply with this legislation.

The Department actively promoted regular education and assistance to organisations to encourage voluntary compliance, which has driven a higher rate of compliance year on year. The high-level liaison role of the Registered Organisations Compliance Lead and the activities of the Compliance team have made a demonstrable positive impact on legislative compliance and timelines.

The active engagement with organisations has many positive impacts including:

- the review of the current rules of organisations to ensure they retain valid certificates, or remedy compliance issues pursuant to section 71 of the IR Act
- the review and identification of organisations that are no longer functioning in compliance with the IR Act, with a view to deregistration or reinvigoration of registration
- providing support to unions who are seeking to modernise their rules and or make amendments to align with their federal counterparts. The Registrar provides support to mitigate errors and risks
- the identification of inaccuracies associated with Officers and Membership returns and financial statements, which after compliance team intervention resulted in rectification
- enhanced focus on organisation reporting, which enabled the identification of changes to office holders contrary to organisations rules, which result in better governance outcomes for the organisation and the Department
- the facilitation of in person meetings with officers from organisations when they require more detailed discussions about their obligations or opportunities to remedy compliance issues.

Notably, the average duration of a rule alteration application from first engagement with the Department to certification reduced by 53%.

In the last financial year, registered organisations submitted:

- 173 reporting requirements in accordance with the IR Act
- 7 applications for enforcement of, amendments to, or substitution of, the registered rules of an organisation
- 8 requests for the administration of the conduct of elections for committees of management
- 77 requests for right of entry authorisations to be issued, and 62 requests for authorisations to be revoked.

Registry – Right of Entry Authorisation

Right of entry is an important tool for unions to ensure industrial relations laws are being observed in the workplace. Sections 49H and 49I of the IR Act allow duly authorised union officials to enter the workplaces of relevant employees. A relevant employee is defined by the IR Act as one who is a member of, or eligible to be a member of, the relevant union. For union officials to be issued with a right of entry authority, an application must be made to the Registrar by the Secretary of the relevant union.

As of 30 June 2024, the Department has 324 active authorities.

Registry – Access to Justice

Quality community engagement is the focus of our Access to Justice initiative, designed to enable all members of the community and industrial relations practitioners to access the information they require when they need it. Unrepresented parties are often vulnerable or disadvantaged members of the community, seeking assistance and guidance on how to resolve industrial relations and related issues. Registry staff, as the first point of contact, triage inquiries to identify which matters may be relevant to the jurisdictions and provide procedural information and referral to support services where appropriate.

The Commission's Pro Bono Scheme is an additional avenue to enhance access to justice. Referrals for pro bono assistance are at the discretion of a Commissioner or the Registrar. The Department administers the scheme, and referrals are generally made by Commissioners who have identified that a party would otherwise be significantly challenged to access the Commission and protect their rights. Neither a Commissioner nor the Registrar is obligated to refer an unrepresented litigant for assistance and there is no guarantee a legal practitioner will be available to accept the referral. However, where an employer or employee is assessed as eligible for the scheme, all endeavours are made to secure pro bono assistance from a participating law firm.

The scope of the scheme includes most areas of the Commission's jurisdiction, except for the Commission sitting as the Work Health and Safety Tribunal.

Report on Operations

Eligibility for the scheme is assessed against several criteria, including:

- financial and/or social disadvantage
- capacity, financial or otherwise, to access a fee for service lawyer, union or professional association
- the existence of barriers to accessing the justice system including mental and physical disability, languages other than English, cultural requirements, literacy difficulties or homelessness
- the complexity of the matter, including whether the applicant for the scheme is experiencing significant difficulties understanding the process to which they are a party.

The Department has built strong relationships with private sector law firms, who enable access to pro bono legal advice. The Commission, Registrar and the Department acknowledge the continuing, generous participation of the following law firms and organisations:

- Ashurst Australia
- Clayton Utz
- DLA Piper
- Jackson McDonald
- Mare Lawyers / Workwise Advisory Services
- MDC Legal
- MinterEllison
- Norton Rose Fulbright
- John Curtin Law Clinic

Participating law firms provide valuable time and expertise to members of the community who would otherwise not have access to legal support.

Similarly, the Department engaged with the Circle Green Community Legal with a view to enhancing information resources for the public seeking support accessing the Commission and IMC jurisdictions. To this end, the Department recently published on the Commission and IMC websites information videos on conciliation processes and procedures for each jurisdiction. The Department is pleased to be a part of an initiative that increases the community's access to information and justice, demystifying the processes and protocols associated with bringing or defending an application or claim, within the various jurisdictions.

Report on Operations

The Registrar / Clerk of the Court / Deputy Registrar

The Registrar of the Commission is also appointed under the IR Act as the Clerk of the Industrial Magistrates Court (Clerk), a power that can be delegated by the Registrar to a Deputy Registrar. The Clerk is responsible for conducting pre-trial conferences for claims under the court's general jurisdiction, with the exception of those claims seeking to enforce orders of the Commission and claims under the *Construction Industry Portable Paid Long Service Leave Act 1985* (WA).

Pre-trial conferences enable early intervention and often pragmatic resolution of otherwise difficult and complex industrial matters, at minimal cost.

In the last financial year, 171 applications were lodged for matters falling within the IMC jurisdiction, including:

- small claims matters under the FW Act
- alleged breaches of state and federal legislated minimum entitlements and industrial instruments of the FW Act and IR Act
- damaging action claims as set out in Part 6B of the *Industrial Relations Act 1979* (WA)
- enforcement of Commission Orders
- prosecution of offences committed under the IR Act
- matters pursuant to the *Construction Industry Portable Paid Long Service Leave Act 1985* (WA).

Of those applications, the Clerk of the Court conducted 84 pre-trial conferences to assist the parties to reach, or work towards, a resolution of the dispute.

Significantly, based on the current data, the contribution made by the Registrar and Deputy Registrar to the efficient and effective operations of the industrial relations regime is quite substantial, given that approximately 60% of matters that are listed for a pre-trial conference are resolved at conference or prior to hearing.

The Industrial Magistrates resolved 41 matters in this financial year, an increase of 86% on the previous year, and awarded wages in 13 instances, totalling \$351,553. Penalties were imposed in resolution of 15 applications, with a total value of \$144,136.

Corporate Operations

Corporate services are provided variously by the Finance, People and Culture, Strategy and Governance, Information Services, and Information and Communications Technologies (ICT) teams.

The activities of each team are focused on achieving the performance goals of the Chief Executive Officer, objectives of the IR Act, and ensuring compliance with public sector standards and the legislative accountabilities of the *Public Sector Management Act 1994* (WA).

Finance and Administration

The Finance and Administration team continues to demonstrate its considerable maturity by delivering prudent financial management and the control of assets in compliance with the *Financial Management Act 2006* (WA), Treasurer's Instructions, relevant accounting standards, as well as public sector and internal finance policies and guidelines.

Notably, in the latter part of 2023 the Office of the Auditor General (OAG) made an assessment as to the capability and preparedness of the Department's financial administration, from which the Department, through the efforts of the Finance team, was recognised by the OAG in the financial year 2022/23 as a Best Practice Entity.

Report on Operations

The Department's budget includes the salaries and on-costs for Commissioners, their Associates, and all employees of the Department as well as the associated infrastructure and service costs that enable the operations of the courts and tribunals and achievement of the IR Act objectives and accountabilities.

The Finance and Administration team maintains a planning calendar that ensures effective planning and organisation throughout the year to ensure audit readiness well before the year-end audit commences.

In accordance with the Department's integrity framework, the Finance and Administration team maintained a keen focus on matters of integrity and risk mitigation. The most recent Integrity in Financial Management review demonstrated strong maturity outcomes across all aspects of the public sector financial management requirements.

Information Services

The Information Services team provides a comprehensive research, information, and document management service to the Commission, IMC, the Department and external stakeholders. The team manages the Commission's electronic and hard copy legal resources and provides induction and training programs for Commissioners and staff that includes legal research sessions with training specialists from Thomson Reuters, LexisNexis and Wolters Kluwer, both in-house and online, as well as personalised instruction on records and information management.

The Commission's library resources have been enhanced through the migration of most subscriptions and legal titles to electronic format, which facilitates better access for all Commissioners and employees.

Integrity, privacy, confidentiality, and risk management are focal points for the Information Services team who, in pursuit of which, undertook a digital risk assessment and Integrity in Records Management Review, all of which allow for the improvement of the digital environment, and compliance with recordkeeping standards.

The team undertook a major piece of work surrounding the development and submission to the State Records Office of a Record Keeping Plan for the ensuing 4 years, which was approved through to 27 November 2028.

The Information Services team also produce and publish the Western Australian Industrial Gazette (WAIG). Section 93(3) of the IR Act requires the publication of all awards and orders and the notices and matters listed in Schedule 1 of the IR Act, including:

- retirements from industrial agreements
- all decisions and associated reasons for decision of the Commission, the IAC and the IMC
- all Directions and Orders which alter the qualifications for membership of any organisation
- the area in respect of which the organisation is registered, or the name of the organisation
- a list of organisations registered under the IR Act and the registered offices of those organisations
- notifications of the appointment of any person as chairman or member of a Board of Reference
- any matter which is prescribed, or which is directed by the IAC or the Chief Commissioner to be published, or which the Registrar may consider should be published.

Report on Operations

The WAIG is a significant undertaking, particularly after the State Wage Case, which impacts 217 Awards. Three WAIGs are produced to meet the publication requirements. This resource is frequently used by researchers, employers, employees, and their representatives with respect to all decisions of the Commission and the IMC.

The Information Services team deals with numerous research requests from Commissioners, staff, and members of the public.

This year the team fulfilled 174 research and information requests from the Commission, IMC, Registry, and members of the public, 82 of which were complex research requests. More complex requests can include access to historical awards and court files, research into case law and legislation, and obtaining copies of government reports, statistical information, and standards.

The team also provides a suite of current awareness services, including daily media monitoring, alerts for pertinent government and industry reports, training and professional development opportunities, and more. This year, the team published over 350 news and current awareness alerts.

Each month, the team publishes a digest of key statistical releases including relevant data from the Australian Bureau of Statistics, industry publications, and government reports. Additionally, the team launched two new current awareness services: Hansard Roundup, which provides a bookmarked summary of relevant extracts from Hansards each Monday following a WA Parliament sitting week, and Legislation Update, which provides notice and summary of changes to key legislation within one business day of changes coming into effect.

Overall, the Information Services team has managed over 44,501 registered records this year. The team has registered over 535 court orders and 361 transcripts and has proceeded with the finalisation and sentencing of over 752 court matters, which accounts for the quality assurance of over 28,611 registered digital documents.

People and Culture

The People and Culture team's emphasis has been on a significant workforce planning project implementing the Public Sector Commission's (PSC) Building Leadership Impact initiative. The team has ensured the objectives of the initiative are imbedded into all aspects of the employee life cycle including job description form development, recruitment and selection, learning and development, performance assessment, and leadership succession.

The team have set the foundations for positive leadership change through systems that establish clear expectations, robust self-reflection and personal responsibility for growth. The team are driving promotion to increase broad understanding of what good leadership looks like, encouraging productive feedback and supporting career development.

A departmental capability review was undertaken in the reporting year which focussed on the governance frameworks and their sufficiency to mitigate risk and develop opportunities. The review demonstrated overall maturity of a high standard and improvements on the previous year.

The People and Culture integrity training program was updated to include Commissioner's Instruction 40 – Ethical Foundations. The Integrity Framework aligns to guidance provided by the PSC and meets all requirements of Section 9 of the PSMA. The framework has been communicated to all employees by the CEO referencing the implementation of the new Public Sector Code of Ethics.

The team has maintained a focus on the Equal Employment Opportunity (EEO) Management Plan, ensuring equality and diversity principles are incorporated into corporate values, business planning processes, strategic human resource planning, the Multicultural Framework Plan and reflected in departmental policies.

The Department's commitment to the EEO Management Plan and the Strategic Plan is reflected in the smooth implementation of the Women in Executive Leadership (WIEL) program and the clear succession and diversity goals. This included several women leaders attending the Women in Public Service Leadership Conference.

Our recruitment attraction strategy was enhanced during the year seeking to increase workforce representation of people across all diversity groups. The team developed a new learning initiative to enhance employee awareness of the importance, benefits and challenges of inclusivity. The learning module now forms part of the employee induction program setting clear guidance on personal participation aligned with our values and expected behaviours with respect to bullying and harassment.

The People and Culture team frequently promotes opportunities to increase employee capability and provide future proof career development pathways. Our Performance Development Program was transitioned to a digital platform during the reporting year which provides for more efficient analysis of skill gap requirements and the desired professional development goals of our people.

There has been participation in several programs to increase technical and leadership capability, including engagement with the Public Sector Commission's Propel program which seeks to provide a pathway for progression from management to leadership positions. Other professional development activities progressed throughout the year include training in the Power BI application, ITIL certification training for our ICT development and technical expert employees, and the PSC's Train like a Pro workshop for members of the People and Culture team looking to deliver in house training associated with the Building Leadership Impact's Leadership Expectations development program.

Work Health and Safety (WHS) and Wellness

Everyone in the Department receives annual WHS training which includes information on policies and procedures as well as instruction on their personal obligations and responsibilities. The Department's WHS representatives conduct regular inspections throughout the workplace to mitigate any workplace hazards that may exist. The WHS committee is responsible for ensuring safety related conversations are continuous in the day-to-day operations of the Department and ensure WHS matters are appropriately handled and escalated if required.

The Department has appointed accredited Mental Health First Aid Officers who are available to support colleagues or customers who are experiencing a developing or worsening mental health challenge, or are experiencing a mental health crisis. An employee assistance program is promoted to all employees and mental health awareness training is offered to new starters at the time of their induction.

Ongoing health and wellness initiatives are made available to all employees including:

- ergonomic assessments
- ergonomic workstations
- skin cancer screening
- mental health awareness training.

Report on Operations

Information and Communication Technology (ICT)

The ICT team's planning and migration of all operational servers to the Cloud has ensured the Department, Commission, and IMC can operate digitally via Virtual Personal Networks (VPN), Zoom and Teams software in the event of a reoccurrence of COVID-19 or any other interruption to normal operations.

The team has put considerable resources into enhancing compliance with the whole of government cyber security initiatives and policy framework. Notably, enhancements have been made to endpoint management and vulnerability management capabilities, which has ensured compliance targets are met.

The significant focus by the ICT team has remained on the development of a Digital Registry using modern website architecture, that will enable parties and representatives to securely create and manage their own unique account, easily lodge forms and documents online, save and resume forms prior to lodgment, as well as review forms and documents filed or served through the Digital Registry. It is intended that parties will also be able to monitor the progress of their matter as it proceeds through the Commission.

The Digital Registry service provides an improved online portal for matters before the Commission and marks a substantial shift into the digital era, with a focus on improved access and user experience. Similarly, enhancements are being made for IMC processes in preparation for impending legislative amendments within this jurisdiction.

The Digital Registry portal development is by nature incremental and impacted by other government priorities including cyber security enhancements, which has meant that development progress is sometimes contingent upon the progress of other system changes driven by the cyber security policy.

The ICT team is integral to the operations of the Commission, IMC and Department, often going to great lengths to ensure business continuity.

Current and emerging issues and trends

The *Industrial Relations Legislation Amendment Act 2021* (WA) expanded the jurisdictional responsibilities of the Department. Notably, local government amendments and those impacting the IMC will continue to require considerable attention in the coming year given the need for ongoing transitioning of the local government sector in the Western Australian jurisdiction, and revision of all forms and regulations required to instigate proceedings within the jurisdiction of the IMC.

Changes in written law

The Department has and will continue to consult with the Fair Work Commission and Western Australian Industrial Magistrates on the new damaging action provisions introduced by the *Industrial Relations Legislation Amendment Act 2021* (WA). The Registrar and the Registry team will continue professional development training and make amendments to IMC forms and procedures in anticipation of the provisions becoming operational.

Likely developments and forecast results of operations

In light of the operationalisation of the majority of legislative amendments, the Department continues to finesse processes and mechanisms to improve efficiency and ensure the continued effective administration of the industrial relations regime and support for the Community, Commission, IMC, IAC, Registered Industrial Organisations, and industrial and legal representatives.

Audit Opinion



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Department of the Registrar, Western Australian Industrial Relations Commission

To the Parliament of Western Australia

Report on the audit of the financial statements

I have audited the financial statements of the Department of the Registrar, Western Australian Industrial Relations Commission (Department) which comprise:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Department of the Registrar, Western Australian Industrial Relations Commission for the year ended 30 June 2024 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

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

Responsibilities of the Chief Executive Officer for the financial statements

The Chief Executive Officer is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department of the Registrar, Western Australian Industrial Relations Commission. The controls exercised by the Department of the Registrar, Western Australian Industrial Relations Commission are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Department of the Registrar, Western Australian Industrial Relations Commission are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2024, and the controls were implemented as designed as at 30 June 2024.

The Chief Executive Officer's responsibilities

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

Audit Opinion

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Department of the Registrar, Western Australian Industrial Relations Commission for the year ended 30 June 2024 reported in accordance with *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Department of the Registrar, Western Australian Industrial Relations Commission for the year ended 30 June 2024 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2024.

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

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

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

Auditor General's responsibilities

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

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

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

My independence and quality management relating to the report on financial statements, controls and key performance indicators

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

Audit Opinion

Other information

The Chief Executive Officer is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial statements, key performance indicators and my auditor's report.

My opinion on the financial statements, controls and key performance indicators does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

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 Department of the Registrar, Western Australian Industrial Relations Commission for the year ended 30 June 2024 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. 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 contact the entity to confirm the information contained in the website version.



Tim Sanya
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
29 August 2024

Financial Statements

Certification of Financial Statements for the Year Ended 30 June 2024

The accompanying financial statements of the Department of the Registrar, Western Australian Industrial Relations Commission have been prepared in compliance with the provisions of the Financial Management Act 2006 (WA) from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2024 and the financial position at 30 June 2024.

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.



Susan Bastian

Accountable Authority

22 August 2024



Michael Hadfield

Chief Finance Officer

22 August 2024

PRIMARY FINANCIAL STATEMENTS

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 \$000	2023 \$000
COST OF SERVICES			
<i>Expenses</i>			
Employee benefits expense	2.1(a)	7,525	6,981
Supplies and services	2.2	933	1,161
Depreciation and amortisation expense	4.1 4.2 4.3	363	553
Finance costs	6.2	8	7
Accommodation expenses	2.2	2,573	3,669
Other expenses	2.2	633	562
Total Cost of Services		12,035	12,933
INCOME			
User charges and fees	3.2	19	14
Other income	3.3	4	6
Total Income		23	20
NET COST OF SERVICES		12,012	12,913
INCOME FROM STATE GOVERNMENT			
Service appropriation	3.1	12,568	13,296
Resources received	3.1	15	21
Total Income from State Government		12,583	13,317
SURPLUS/(DEFICIT) FOR THE PERIOD		571	404
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		571	404

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

PRIMARY FINANCIAL STATEMENTS

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	NOTE	2024 \$000	2023 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	6.3	7,621	7,233
Receivables	5.1	209	66
Amounts receivable for services	5.2	160	160
Other current assets	5.3	351	176
Total Current Assets		8,341	7,635
Non-Current Assets			
Receivables	5.1	235	215
Amounts receivable for services	5.2	4,022	3,891
Property, plant and equipment	4.1	219	365
Right-of-use assets	4.2	105	120
Intangible assets	4.3	97	44
Total Non-Current Assets		4,678	4,635
TOTAL ASSETS		13,019	12,270
LIABILITIES			
Current Liabilities			
Payables	5.4	268	216
Lease liabilities	6.1	41	54
Employee related provisions	2.1(b)	1,285	1,352
Total Current Liabilities		1,594	1,622
Non-Current Liabilities			
Lease liabilities	6.1	69	70
Employee related provisions	2.1(b)	301	222
Total Non-Current Liabilities		370	292
TOTAL LIABILITIES		1,964	1,914
NET ASSETS		11,055	10,356
EQUITY			
Contributed equity		345	217
Accumulated surplus/(deficit)		10,710	10,139
TOTAL EQUITY		11,055	10,356

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

PRIMARY FINANCIAL STATEMENTS

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024**

	CONTRIBUTED EQUITY \$000	ACCUMULATED SURPLUS / (DEFICIT) \$000	TOTAL EQUITY \$000
Balance at 1 July 2022	158	9,735	9,893
Surplus	-	404	404
Total comprehensive income for the period	-	404	404
Transactions with owners in their capacity as owners:			
Capital appropriations	59	-	59
Total	59	-	59
Balance at 30 June 2023	217	10,139	10,356
Balance at 1 July 2023	217	10,139	10,356
Surplus	-	571	571
Total comprehensive income for the period	-	571	571
Transactions with owners in their capacity as owners:			
Capital appropriations	128	-	128
Total	128	-	128
Balance at 30 June 2024	345	10,710	11,055

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

PRIMARY FINANCIAL STATEMENTS

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 \$000	2023 \$000
CASH FLOWS FROM THE STATE GOVERNMENT			
Service appropriations		12,277	12,781
Capital appropriations		128	59
Holding account drawdowns		160	160
Net cash provided by the State Government		12,565	13,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(7,476)	(6,811)
Supplies and services		(1,167)	(1,161)
Finance costs		-	(1)
Accommodation		(2,572)	(3,651)
GST payments on purchases		(478)	(567)
Other payments		(680)	(646)
Receipts			
User charges and fees		23	20
GST receipts on sales		24	12
GST receipts from taxation authority		447	532
Net cash provided by/(used in) operating activities		(11,879)	(12,273)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current physical assets		(216)	(27)
Net cash provided by/(used in) investing activities		(216)	(27)
CASH FLOWS FROM FINANCING ACTIVITIES			
Principal element of lease payments		(62)	(59)
Net cash provided by/(used in) financing activities		(62)	(59)
Net increase/(decrease) in cash and cash equivalents		408	641
Cash and cash equivalents at the beginning of the period		7,448	6,807
Adjustment for the reclassification of accrued salaries account		(235)	(215)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.3	7,621	7,233

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

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1. Basis of preparation

General

The Department is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Department is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Department on 22 August 2024.

Statement of compliance

These general purpose financial statements comply with Australian Accounting Standards - Simplified Disclosures and have been prepared in accordance with Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by Treasurer's instructions. Several of these are modified by Treasurer's instructions to vary application, disclosure, format and wording.

The Act and Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

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

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- (a) amount of GST incurred by the Department as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- (b) receivables and payables are stated with the amount of GST included.

**DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Contributed equity

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, as designated as contributions by owners (at the time of, or prior to, transfer) 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.

Comparative information

Except where an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- 1) Property, Plant & Equipment reconciliations
- 2) Intangible Asset reconciliations; and
- 3) Right-of-Use Asset reconciliations.

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

2. Use of our funding

Expenses incurred in the delivery of services

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

	Notes	2024 \$000	2023 \$000
Employee benefits expense	2.1 (a)	7,525	6,981
Employee related provisions	2.1 (b)	1,586	1,574
Other expenditure	2.2	4,139	5,392

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

2.1 (a) Employee benefits expense

	2024	2023
	\$000	\$000
Employee benefits	6,806	6,345
Superannuation - defined contribution plans	719	636
Employee benefits expenses	7,525	6,981
Add: AASB16 Non-monetary benefits (not included in employee benefits expense)	62	58
Less: Employee contributions	2	1
Total employee benefits provided	7,585	7,038

Employee benefits: Include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave; and non-monetary benefits recognised under accounting standards other than AASB 16 (such as motor vehicles) for employees.

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

AASB 16 Non-monetary benefits: Non-monetary employee benefits, predominantly relating to the provision of Vehicle benefits that are recognised under AASB 16 and are excluded from the employee benefits expense.

Employee contributions: Contributions made to the Department by employees towards employee benefits that have been provided by the Department. This includes both AASB 16 and non-AASB 16 employee contributions.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

2.1 (b) Employee related provisions

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

	2024	2023
	\$000	\$000
Current		
<i>Employee benefits provision</i>		
Annual leave ^(a)	576	642
Long service leave ^(b)	699	700
	<u>1,275</u>	<u>1,342</u>
<i>Other provisions</i>		
Employment on-costs ^(c)	10	10
Total current employee related provisions	<u>1,285</u>	<u>1,352</u>
Non-current		
<i>Employee benefits provision</i>		
Long service leave ^(b)	299	220
	<u>299</u>	<u>220</u>
<i>Other provisions</i>		
Employment on-costs ^(c)	2	2
Total non-current employee related provisions	<u>301</u>	<u>222</u>
Total employee related provisions	<u>1,586</u>	<u>1,574</u>

(a) **Annual leave liabilities:** Classified as current as there is no right at the end of the reporting period to defer settlement for at least 12 months after the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

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

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

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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

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

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

	2024	2023
	\$000	\$000
<u>Employment on-costs provision</u>		
Carrying amount at start of period	12	11
Additional / (reversals of) provisions recognised	-	1
Carrying amount at end of period	12	12

Key sources of estimation uncertainty – long service leave

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.

Several estimates and assumptions are used in calculating the Department's long service leave provision. These 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. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

2.2 Other expenditure

	2024	2023
	\$000	\$000
Supplies and Services		
Consumables	387	354
Communications	105	81
Court reporting	101	89
Equipment purchases	90	112
Professional services	187	430
Other expenses	63	95
Total supplies and services expenses	933	1,161
Accommodation Expenses		
Rental	1,952	3,085
Outgoings expense	574	540
Cleaning	47	44
Total accommodation expenses	2,573	3,669
Other Expenses		
Repairs and maintenance	476	386
Employment on-costs	86	90
Audit fees	71	83
Loss on disposal of non-current assets	-	3
Total other expenses	633	562
Total other expenditure	4,139	5,392

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

Accommodation expenses are expensed as incurred as Memorandum of Understanding Agreements between the Department and the Department of Finance for the leasing of office accommodation contain significant substitution rights.

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

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

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

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Employment on-costs includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 2.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Loss on disposal of non-current assets

	2024	2023
	\$000	\$000
<u>Net proceeds from disposal of non-current assets</u>		
Right-of-use asset (Motor Vehicle lease)	34	36
<u>Carrying amount of non-current assets disposed</u>		
Right-of-use asset (Motor Vehicle lease)	(34)	(39)
Net profit/(loss) on disposal	-	(3)

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related disposal expenses and are recognized as such in the Statement of Comprehensive Income. The net loss on disposal of the Right-of-use asset (Motor Vehicle lease) in the prior year was attributable to the termination of the lease prior to expiry.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

3. Our funding sources

How we obtain our funding

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

	Notes	2024 \$000	2023 \$000
Income from State Government	3.1	12,583	13,317
User Fees and Charges	3.2	19	14
Other Revenue	3.3	4	6

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

3.1 Income from State Government

	2024 \$000	2023 \$000
Appropriation received during the year:		
Service appropriations	12,568	13,296
Total service appropriation	12,568	13,296
Resources received from other public sector entities during the period:		
Department of Finance - Leasing Expenses	13	13
State Solicitors Office - Legal Expenses	2	8
Total resources received	15	21
Total income from State Government	12,583	13,317

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

Resources received from other public sector entities are recognised as income equivalent to the fair value of the assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

Summary of consolidated account appropriations

For the year ended 30 June 2024

	2024 Budget \$000	2024 Additional Funding ^(a) \$000	2024 Revised Budget \$000	2024 Actual \$000	Variance \$000
<u>Delivery Services</u>					
Item 13 Net amount appropriated to deliver services	10,791	(1,214)	9,577	9,577	-
Amount Authorised by other statutes					
- <i>Salaries and Allowances Act 1975</i>	2,877	114	2,991	2,991	-
Total appropriations provided to deliver services	13,668	(1,100)	12,568	12,568	-
<u>Capital</u>					
Item 106 Capital Contribution	128	1	129	128	1
Total consolidated account appropriations	13,796	(1,099)	12,697	12,696	1

(a) Net decrease in additional funding received by the Department in 2023-24 relates to the renewal of the Department's office accommodation lease at a reduced rate.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

3.2 User Charges and Fees

	2024 \$000	2023 \$000
Document Lodgements	15	10
Transcript Sales	4	4
Total User Charges and Fees	19	14

Revenue is recognised at the transaction price when the Department transfers control of the services to customers. Revenue is recognised for the major activities as follows:

User Charges and Fees: Revenue is recognised when the transaction or event giving rise to the revenue occurs. The performance obligations for these user fees and charges are satisfied when services have been provided.

3.3 Other Income

	2024 \$000	2023 \$000
Employee Contributions ¹	2	1
Hire of room	-	5
Miscellaneous	2	-
Total Other Income	4	6

Other Income: The Department receives revenue, from time to time on hosting other government departments, for the use of accommodation facilities and infrastructure. Revenue is recognised on an accrual basis in the current financial year in which the accommodation facilities and infrastructure were provided.

¹The Department receives employee contributions in relation to the value of motor vehicle benefits provided over and above the notional values as set out in the Determination of the Remuneration of Commissioners of the Western Australian Industrial Relations Commission issued by the Salaries and Allowance Tribunal.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

4. Key assets

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

	Notes	2024 \$000	2023 \$000
Property, plant and equipment	4.1	219	365
Right-of-use assets	4.2	105	120
Intangible assets	4.3	97	44
Total key assets		421	529

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

4.1 Property, plant and equipment

	Leasehold Improvements	Plant and Equipment	Furniture	Computer Hardware	Total
Year ended 30 June 2024	\$'000	\$'000	\$'000	\$'000	\$'000
1 July 2023					
Gross carrying amount	2,189	558	472	385	3,604
Accumulated depreciation	(1,994)	(445)	(434)	(366)	(3,239)
Carrying amount at start of period	195	113	38	19	365
Additions	-	110	7	32	149
Transfers	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	(189)	(74)	(18)	(14)	(295)
Carrying amount at 30 June 2024	6	149	27	37	219
Gross carrying amount	2,189	654	479	351	3,673
Accumulated depreciation	(2,183)	(505)	(452)	(314)	(3,454)

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Initial recognition

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

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

Subsequent measurement

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

Useful lives

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

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

Asset	Useful life
Plant and equipment	2 to 5 years
Computer equipment	3 to 5 years
Furniture and Fittings	4 to 5 years
Leasehold Improvements	Lease Term

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

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Impairment

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

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

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

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

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

4.2 Right-of-use assets

Year ended 30 June 2024

	Vehicles \$000	Total \$000
Carrying Amount at beginning of period	120	120
Additions	39	39
Depreciation	(54)	(54)
Net carrying amount as at end of period	105	105

The Department has leases for vehicles as well as office accommodation. The lease contracts are typically made for fixed periods of 1-10 years with an option to renew the lease after that date. Lease payments for buildings not leased through the Department of Finance are renegotiated every five years to reflect market rentals.

The Department has also entered into a Memorandum of Understanding Agreement with the Department of Finance for the leasing of office accommodation. This is not recognised under AASB 16 because of substitution rights held by the Department of Finance and is accounted for as an expense as incurred.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Initial recognition

At the commencement date of the lease, the Department recognises right-of-use assets and a corresponding lease liability for most leases. Right-of-use assets are measured at cost comprising of:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs, and;
- restoration costs, including dismantling and removing the underlying asset

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.1.

The Department has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Department at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in section 4.1

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

4.3 Intangible assets

Year ended 30 June 2024	Licences \$000	Computer software \$000	WIP \$000	Total \$000
1 July 2023				
Gross carrying amount	8	488	-	496
Accumulated amortisation	(8)	(444)	-	(452)
Carrying amount at start of period	-	44	-	44
Additions ¹	-	67	-	67
Transfers	-	-	-	-
Amortisation expense	-	(14)	-	(14)
Carrying amount at end of period	-	97	-	97

1. Additions include capitalised costs relating to the design and implementation of a new Industrial Magistrates Commission website and portal.

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

Acquired and internally generated intangible assets costing \$5,000 or more that comply with the recognition criteria of AASB 138 *Intangible Assets* (as noted above) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- (b) an intention to complete the intangible asset, and use or sell it;
- (c) the ability to use or sell the intangible asset;
- (d) the intangible asset will generate probable future economic benefit;
- (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- (f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

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

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Useful lives

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Department have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

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

Software ^(a)	3 to 5 years
Licences	3 to 5 years

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

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment annually or when an indication of impairment is identified. As at 30 June 2024 there were no indications of impairment to intangible assets.

The policy in connection with testing for impairment is outlined in note 4.1

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

5. Other assets and liabilities

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

	Notes	2024 \$000	2023 \$000
Receivables	5.1	444	281
Amounts receivable for services	5.2	4,182	4,051
Other assets	5.3	351	176
Payables	5.4	268	216

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

5.1 Receivables

	2024 \$000	2023 \$000
Current		
Trade receivables	139	9
GST receivable	70	57
Total current receivables	209	66
Non-Current		
Accrued salaries account ^(a)	235	215
Total non-current receivables	235	215
Total receivables at end of the period	444	281

(a) Funds transferred to Treasury for the purpose of meeting the 27th pay in a reporting period that generally occurs every 11 years. This account is classified as non-current except for the year before the 27th pay year.

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

Accrued salaries account contains amounts paid annually into the Treasurer's special purpose account. It is restricted for meeting the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

The account has been reclassified from 'Cash and cash equivalents' to 'Receivables' as it is considered that funds in the account are not cash but a right to receive the cash in future. Comparative amounts have also been reclassified.

5.2 Amounts receivable for services (Holding Account)

	2024 \$000	2023 \$000
Current	160	160
Non-Current	4,022	3,891
Total amounts receivable for services at end of period	4,182	4,051

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

The amounts receivable for services are financial assets at amortised cost, and are not considered impaired (i.e. there is no expected credit loss of the Holding Account).

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

5.3 Other assets

	2024	2023
	\$000	\$000
Current		
Prepayments	351	176
Total other assets at end of period	351	176

Prepayments represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

5.4 Payables

	2024	2023
	\$000	\$000
Current		
Trade payables	-	-
Accrued expenses	88	45
Accrued salaries	136	136
Other payables	-	2
FBT and Tax Payables	44	33
Total payables at end of period	268	216

Payables are recognised at the amounts payable when the Department 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 for the Department is generally within 20 days.

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

Other payables represent the amount due to staff but unpaid at the end of the reporting period relating to Commonwealth Parental Leave Pay.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

6. Financing

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

	Notes	2024 \$000	2023 \$000
Lease liabilities	6.1	110	124
Finance costs	6.2	8	7
Cash and cash equivalents	6.3	7,621	7,233

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

6.1 Lease liabilities

	2024 \$000	2023 \$000
Not later than one year	41	54
Later than one year and not later than five years	69	70
Later than five years	-	-
	<u>110</u>	<u>124</u>
Current	41	54
Non-current	69	70
	<u>110</u>	<u>124</u>

At the commencement date of the lease, the Department recognises a lease liability measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Department uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Department as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the agency exercising an option to terminate the lease; and
- Periods covered by extension or termination options are only included in the lease term by the Department if the lease is reasonably certain to be extended (or not terminated).

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales are recognised by the Department in profit or loss in the period in which the condition that triggers those payments occurs.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Subsequent Measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

This section should be read in conjunction with note 4.2 Right-of-use assets.

Lease expenses recognised in the statement of comprehensive income

	2024 \$000	2023 \$000
Lease interest expense	8	7
Total lease expense	8	7

6.2 Finance costs

	2024 \$000	2023 \$000
Interest expense on lease liabilities	8	7
Total finance costs expensed	8	7

Finance costs includes the interest component of lease liability repayments, and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.

6.3 Cash and cash equivalents

	2024 \$000	2023 \$000
Cash and cash equivalents	7,621	7,233
Balance at end of period	7,621	7,233

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.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**7. Financial instruments and contingencies**

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

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

7.1 Financial instruments

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

	2024 \$000	2023 \$000
Financial Assets		
Cash and cash equivalents	7,621	7,233
Financial assets at amortised cost ^(a)	4,556	4,275
Total financial assets	<u>12,177</u>	<u>11,508</u>
Financial Liabilities		
Financial liabilities at amortised cost ^(b)	<u>224</u>	<u>183</u>
	224	183

(a) The amount of financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable). Per 'Note 5.1 Receivables' this includes reclassified amounts relating to accrued salaries

(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable)

Measurement

All financial assets and liabilities are carried without subsequent remeasurement.

7.2 Contingent assets and liabilities

The Department has no known contingent liabilities or assets, at the reporting date.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

8. Other disclosures

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

	Notes
Events occurring after the end of the reporting period	8.1
Changes in accounting policies	8.2
Key management personnel	8.3
Related party transactions	8.4
Related bodies	8.5
Affiliated bodies	8.6
Remuneration of auditor	8.7
Supplementary financial information	8.8

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

8.1 Events occurring after the end of the reporting period

The Department is not aware of any events occurring after the reporting date that materially affect these financial statements.

8.2 Changes in accounting policies

The Department is not aware of any coming changes in accounting policies with potentially material impact on the reported results of the Department.

8.3 Key management personnel

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

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

Compensation Band (\$)	2024	2023
300,001 - 350,000	1	1
150,001 - 200,000	4	4
	2024	2023
	\$000	\$000
Total compensation of senior officers	1,032	1,010

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

8.4 Related party transactions

The Department is a wholly owned and controlled entity of the State of Western Australia.

Related parties of the Department include:

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

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Material transactions with related parties

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

8.5 Related bodies

The Department of the Registrar, Western Australian Industrial Relations Commission does not have any related bodies.

8.6 Affiliated bodies

The Western Australian Industrial Relations Commission (WAIRC) is an affiliated body in that it received administrative support of \$6,974,000 (2023: \$7,535,000) from the Department. The WAIRC is not subject to operational control by the Department.

8.7 Remuneration of auditor

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

	2024	2023
	\$000	\$000
Auditing the accounts, financial statements, controls and key performance indicators	40	40
	<u>40</u>	<u>40</u>

8.8 Supplementary financial information

(a) Write-offs

During the current and prior reporting periods no items were written off by the Accountable Authority.

(b) Losses through theft, defaults and other causes

During the current and prior reporting periods there have been no losses of public property through theft, default or other causes.

(c) Gifts of public property

During the current and prior reporting periods there have been no gifts of public property provided by the Department.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

9. Explanatory Statements

This section explains variations in the financial performance of the Department.

	Notes
Explanatory statement for controlled operations	9.1

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

9.1 Explanatory Statement for controlled operations

This explanatory section explains variations in the financial performance of the Department undertaking transactions under its own control, as represented by the primary financial statements. All variances between annual estimates (original budget) and actual results for 2024, and between the actual results for 2024 and 2023 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the following:

- 1) Estimate and actual results for the current year:
 - Total Cost of Services of the annual estimates for the Statements of comprehensive income and Statement of cash flows (ie. 1% of \$13,929,000); and
 - Total Assets of the annual estimates for the Statement of financial position (ie. 1% of \$11,682,000)
- 2) Actual results between the current year and the previous year:
 - Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows (ie. 1% of \$12,933,000); and
 - Total Assets of the previous year for the Statement of financial position (ie. 1% of \$12,270,000).

9.1.1 Statement of Comprehensive Income Variances

	Variance note	Estimate ¹ 2024 \$000	Actual 2024 \$000	Actual 2023 \$000	Variance between estimate and actual \$000	Variance between actual results for 2024 and 2023 \$000
Expenses						
Employee benefits expense		7,804	7,525	6,981	(279)	544
Supplies and services	A, 1	1,452	933	1,161	(519)	(228)
Depreciation and amortisation expense	2	289	363	553	74	(190)
Finance costs		9	8	7	(1)	1
Accommodation expenses	B,3	3,899	2,573	3,669	(1,326)	(1,096)
Other expenses	C	476	633	562	157	71
Total Cost of Services		13,929	12,035	12,933	(1,894)	(898)
Income						
User charges and fees		80	19	14	(61)	5
Other income		-	4	6	4	(2)
Total Income		80	23	20	(57)	3
Total Income other than Income from State Government		80	23	20	(57)	3
NET COST OF SERVICES		13,849	12,012	12,913	(1,837)	(901)

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	Variance note	Estimate ¹ 2024 \$000	Actual 2024 \$000	Actual 2023 \$000	Variance between estimate and actual \$000	Variance between actual results for 2024 and 2023 \$000
INCOME FROM STATE GOVERNMENT						
Service appropriation		13,668	12,568	13,296	(1,100)	(728)
Resources received		50	15	21	(35)	(6)
Total Income from State Government		13,718	12,583	13,317	(1,135)	(734)
SURPLUS/(DEFICIT) FOR THE PERIOD		(131)	571	404	702	167
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss		-	-	-	-	-
Changes in asset revaluation reserve		-	-	-	-	-
Total Other Comprehensive Income		(131)	571	404	702	167
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD						

1. These estimates are published in the State Budget 2023-24, Budget Papers No.2 'Budget Statements'.

Major Estimate and Actual (2024) Variance Narratives

- A) Supplies and services decreased by \$0.5 million (35.7%) owing to lower than projected system development fees, consumables, court reporting and other professional fees.
 B) Accommodation expenses decreased by \$1.3 million (34.0%) owing to the renewal of the office lease at a significantly reduced rate.
 C) Other expenses increased by \$0.2 million (33.0%) owing to increased maintenance and support and licensing fees.

Major Actual (2024) and Comparative (2023) Variance Narratives

- 1) Supplies and services decreased by \$0.2 million (19.6%) primarily relating to reduced legal and temporary labour hire fees.
 2) Depreciation and amortisation expense decreased by \$0.2 million (34.3%) due to an increase in fully amortised assets from the prior period.
 3) Accommodation expenses decreased by \$1.1 million (29.9%) owing to the renewal of the office lease at a significantly reduced rate.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

9.1.2 Statement of Financial Position Variances

	Variance note	Estimate ¹ 2024 \$000	Actual 2024 \$000	Actual 2023 \$000	Variance between estimate and actual \$000	Variance between actual results for 2024 and 2023 \$000
ASSETS						
Current Assets						
Cash and cash equivalents		6,457	7,621	7,233	1,164	388
Receivables	D,4	91	209	66	118	143
Amounts receivable for services		160	160	160	-	-
Other current assets	E,5	96	351	176	255	175
Total Current Assets		6,804	8,341	7,635	1,537	706
Non-Current Assets						
Receivables ²		230	235	215	5	20
Amounts receivable for services		4,022	4,022	3,891	-	131
Property, plant and equipment	F,6	489	219	365	(270)	(146)
Right-of-use assets		106	105	120	(1)	(15)
Intangible assets		31	97	44	66	53
Total Non-Current Assets		4,878	4,678	4,635	(200)	43
TOTAL ASSETS		11,682	13,019	12,270	1,337	749
LIABILITIES						
Current Liabilities						
Employee related provisions		1,291	1,285	1,352	(6)	(67)
Lease liabilities		49	41	54	(8)	(13)
Payables	G	451	268	216	(183)	52
Total Current Liabilities		1,791	1,594	1,622	(197)	(28)

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	Variance note	Estimate ¹ 2024 \$000	Actual 2024 \$000	Actual 2023 \$000	Variance between estimate and actual \$000	Variance between actual results for 2024 and 2023 \$000
Non-Current Liabilities						
Lease liabilities		59	69	70	10	(1)
Employee related provisions	H	178	301	222	123	79
Total Non-Current Liabilities		237	370	292	133	78
TOTAL LIABILITIES		2,028	1,964	1,914	(64)	50
NET ASSETS		9,654	11,055	10,356	1,401	699
EQUITY						
Contributed equity		(1,222)	345	217	1,567	128
Accumulated surplus/(deficit)		10,876	10,710	10,139	(166)	571
TOTAL EQUITY		9,654	11,055	10,356	1,401	699

1. These estimates are published in the State Budget 2023-24, Budget Papers No.2 'Budget Statements'.

2. Per Note 5.1 Receivables the account has been reclassified from 'Cash and cash equivalents' to 'Receivables'. Comparative amounts have also been reclassified.

Major Estimate and Actual (2024) Variance Narratives

- D) Receivables increase of \$0.1 million primarily relates to office refurbishment costs on-charged to Department of Finance.
E) Other current assets increase of \$0.2 million primarily relates to an increase of library and computer software subscriptions in Prepayments.
F) Property, plant and equipment decrease of \$0.3 million primarily relates to changes to timing of asset replacement initiatives.
G) Payables decrease of \$0.2 million primarily relates to differences in forecasted accrued expenses at the end of the period.
H) Non-current Employee related provisions increase of \$0.1 million primarily relates to the timing of forecasted long service leave liabilities.

Major Actual (2024) and Comparative (2023) Variance Narratives

- 4) Receivables increase of \$0.1 million primarily relates to office refurbishment costs on-charged to Department of Finance.
5) Other current assets increase of \$0.2 million primarily relates to an increase of library and computer software subscriptions in Prepayments.
6) Property, plant and equipment decrease of \$0.1 million primarily relates to the depreciation expense incurred during the year exceeding the asset additions.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

9.1.3 Statement of Cash Flows Variances

	Variance note	Estimate ¹ 2024 \$000	Actual 2024 \$000	Actual 2023 \$000	Variance between estimate and actual \$000	Variance between actual results for 2024 and 2023 \$000
CASH FLOWS FROM THE STATE GOVERNMENT						
Service appropriations		13,377	12,277	12,781	(1,100)	(504)
Capital appropriations		128	128	59	-	69
Holding account drawdowns		160	160	160	-	-
Net cash provided by the State Government		13,665	12,565	13,000	(1,100)	(435)
Utilised as follows:						
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits	I	(7,772)	(7,476)	(6,811)	296	(665)
Supplies and services		(1,389)	(1,167)	(1,161)	222	(6)
Finance costs		(9)	-	(1)	9	1
Accommodation	J,7	(3,899)	(2,572)	(3,651)	1,327	1,079
GST payments on purchases		(500)	(478)	(567)	22	89
Other payments	K	(401)	(680)	(646)	(279)	(34)
Receipts						
User charges and fees		80	23	20	(57)	3
Other receipts		-	-	-	-	-
GST receipts on sales		3	24	12	21	12
GST receipts from taxation authority		500	447	532	(53)	(85)
Net cash provided by/(used in) operating activities		(13,387)	(11,879)	(12,273)	1,508	394

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	Variance note	Estimate ¹ 2024 \$000	Actual 2024 \$000	Actual 2023 \$000	Variance between estimate and actual \$000	Variance between actual results for 2024 and 2023 \$000
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current physical assets	8	(160)	(216)	(27)	(56)	(189)
Receipts						
Proceeds from sale of non-current physical assets		-	-	-	-	-
Net cash provided by/(used in) investing activities		(160)	(216)	(27)	(56)	(189)
CASH FLOWS FROM FINANCING ACTIVITIES						
Principal element of lease payments		(57)	(62)	(59)	(5)	(3)
Net cash provided by/(used in) financing activities		(57)	(62)	(59)	(5)	(3)
Net increase/(decrease) in cash and cash equivalents		61	408	641	347	(233)
Cash and cash equivalents at the beginning of the period		6,629	7,448	6,807	819	641
Adjustment for the reclassification of accrued salaries account		(235)	(235)	(215)	-	-
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		6,455	7,621	7,233	1,166	408

1. These estimates are published in the State Budget 2023-24, Budget Papers No.2 'Budget Statements'.

Major Estimate and Actual (2024) Variance Narratives

I) Supplies and services cash flows decreased by \$0.2 million (16.0%) owing to lower than projected system development fees, consumables, court reporting and other professional fees.

J) Accommodation cash flows decreased by \$1.3 million (34.0%) owing to the renewal of the office lease at a significantly reduced rate.

K) Other payments increased by \$0.3 million (69.6%) primarily relating to higher than projected maintenance and support and licensing fees.

Major Actual (2024) and Comparative (2023) Variance Narratives

7) Accommodation cash flows decreased by \$1.1 million (29.6%) owing to the renewal of the office lease at a significantly reduced rate.

8) Non-current physical asset cashflows increased by \$0.2 million (700%) owing to the timing of asset replacement initiatives.

Key Performance Indicators For The Year Ended 30 June 2024

Certification of Key Performance Indicators for the year ended 30 June 2024

I hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of the Registrar, Western Australian Industrial Relations Commission's performance and fairly represent the performance of the Department for the financial year ended 30 June 2024.



Susan Bastian

Accountable Authority

22 August 2024

Key Performance Indicators For The Year Ended 30 June 2024

The Department's mission is:

- To provide the Western Australian Industrial Relations Commission, and the Industrial Magistrates Court with the support and services integral to enabling the operation of the industrial relations regime in Western Australia.
- To provide enhanced knowledge and support services to enable the general community, unions, employer associations and government agencies, to access the industrial relations jurisdictions of the Commission, IMC and IAC, and to ensure registered organisations comply with their *Industrial Relations Act 1979* (WA) obligations.

Our Agency level desired outcome: The prevention and resolution of industrial relations matters supports the Government goal: Financial and Economic Responsibility.

Government Goal	Agency Level Desired Outcome	Services	Key Effectiveness/ Efficiency Indicators
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	The prevention and resolution of industrial relations matters	<p>Service 1: Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.</p> <p>Service 2: Conciliation and Arbitration by the Western Australian Industrial Relations Commission (WAIRC).</p>	<p>Key Effectiveness Indicators</p> <ul style="list-style-type: none"> • Timeliness of services • Accuracy and relevance of information <p>Key Efficiency Indicator</p> <ul style="list-style-type: none"> • Average cost per application <p>The Department does not report on Service 2 which relates to the activities of the WAIRC as an independent Tribunal.</p> <p>The WAIRC relies on the Department to manage and report on its financial affairs. It is not subject to any form of operational control or reporting requirements by either the Department or Government. The WAIRC reports directly to Parliament via an annual report by the Chief Commissioner.</p>

Key Performance Indicators For The Year Ended 30 June 2024

Broad, high level government goals are supported at agency level by more specific desired outcomes. Agencies deliver services to achieve these desired outcomes which ultimately contribute to meeting the higher-level government goals. The table on the previous page illustrates the relationship between agency level desired outcomes and the government goal it contributes to. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

The Department contributes to the Government's strategic goal by ensuring the Western Australian Industrial Relations Commission (Commission) has the necessary resources to effectively prevent or resolve disputes between employers and employees. With an effective and efficient means to resolve employment relationship conflicts, the community is able to devote its means of production more directly to opportunities for investment and growth leading to greater wealth for Western Australians.

Key Effectiveness Indicator

Percentage of employee, employers, representatives and Western Australian Industrial Relations Commission (the Commission) members satisfied with the service provided by the Department in relation to timeliness and accuracy and relevance of information.

The government has established an industrial relations regime that delivers the Western Australian public with an efficient and effective system for determining the rights and obligations of employers and employees and the prevention or resolution of employment related disputes

between employers and employees. The *Industrial Relations Act 1979* (the Act) established the Western Australian Industrial Relations Commission and the Industrial Magistrates Court (IMC) for this purpose, amongst other objects of the Act.

The Department of the Registrar provides the Commissioners and Industrial Magistrates with physical and virtual infrastructure in the form of court and conciliation rooms, information communication technology and cloud based technologies. The Department also provides all the requisite human and financial resources necessary to deliver the administrative and statutory processes integral to the performance of the Commission.

The high quality of the service provided by the departmental officers is fundamental to the ability of the Commission and the IMC to effectively perform their roles. Departmental officers provide registry services and information to the public.

The Department also aids the public on matters of procedures and processes and does so within the agreed service levels, designed to maintain Commission efficiency.

The Department sought feedback from those parties who have dealings with us throughout the year using a survey. The purpose of the survey was to obtain feedback from external parties on their satisfaction with the service provided.

We surveyed 208 individuals, representative bodies of employers, employees and government agencies. Of those surveyed, 55 responded. The response rate is lower than previous years despite three reminders being sent. Given the heightened awareness of cyber security, a number of respondents indicated they were reluctant to complete online surveys.

Key Performance Indicators For The Year Ended 30 June 2024

The following graphs were compiled from responses to the client surveys. The parties were asked to rate our service on a scale of one to five, where five represents an excellent level of service and one equates to a poor rating. A rating of three to five was considered equivalent to a "Yes" response, a rating of two was considered equivalent to an "Unsure" response and a one was considered a "No".

Timeliness

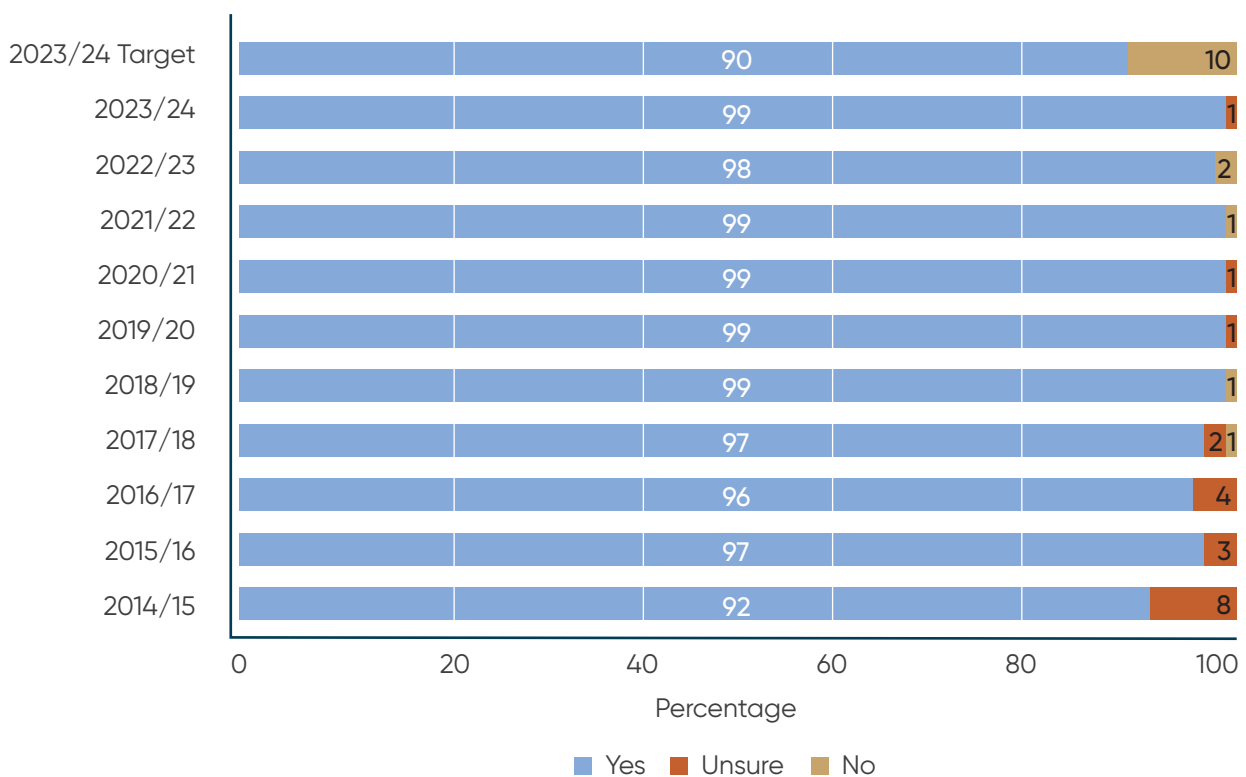


Figure 1

Timeliness is a key indicator in that it demonstrates that the systems, procedures and resources are in place to deliver a reasonable and acceptable service to the community. Services must be delivered in a timely manner to meet customer service standards and the expectations of the Commission.

Our customers were asked to indicate their level of satisfaction with the time taken to respond to their needs in all situations, including telephone enquiries, attendance at our office and the timely provision of relevant documentation and instructions. The survey returned a satisfaction level of 99% with a confidence interval (margin of error) of ± 2.26 per cent at the 95 per cent confidence level.

The survey results for client satisfaction about Timeliness, exceeded the target by 9%. (Figure 1).

Key Performance Indicators For The Year Ended 30 June 2024

Accuracy and Relevance

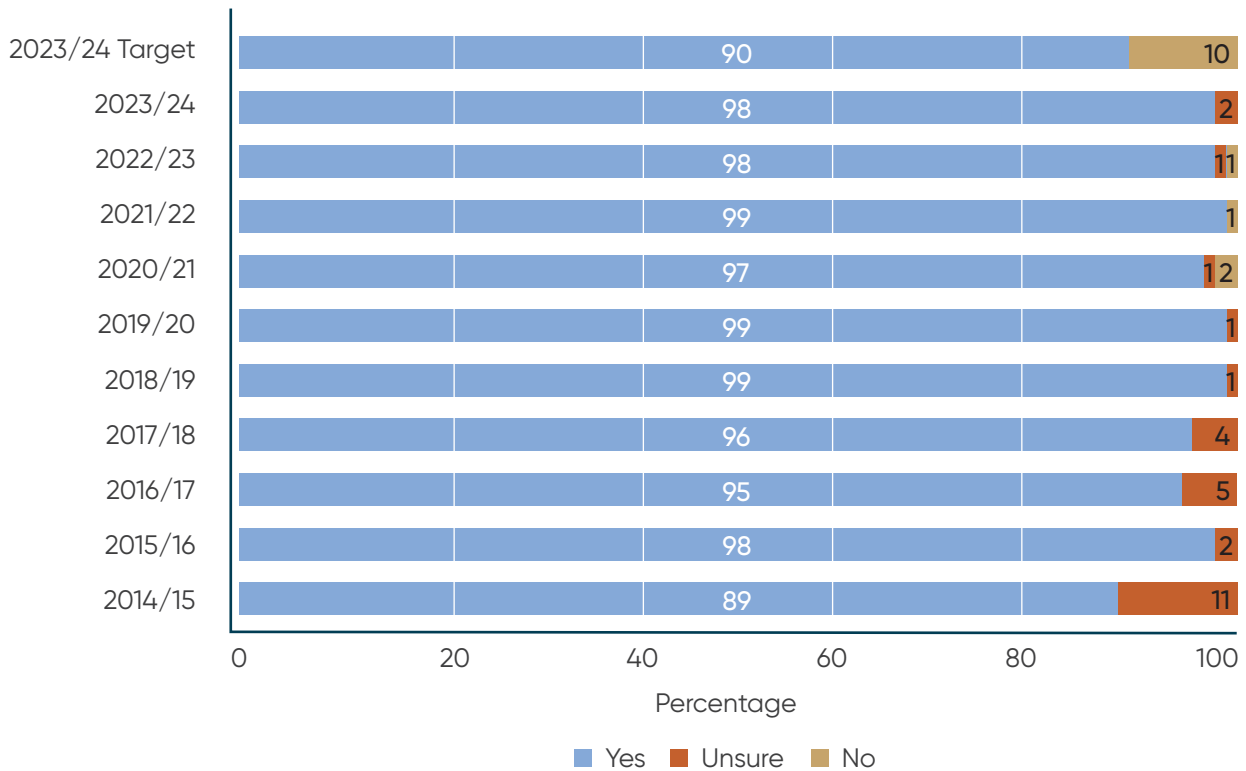


Figure 2

The ability to conduct our business accurately is vital in enabling the Commission to effectively perform its role, therefore it is imperative that we have high standards in the accuracy and relevance of our documentation and information provided to our customers. Accuracy and relevance of information are key indicators as the community relies on this information to assist in the preparation and presentation of matters before the Commission.

Our customers were asked to assess our service for relevance of information provided to them and how well this information was explained and presented. Customers were asked how accurate and up to date the documentation was and to what extent it met their individual requirements. The survey showed that 98% of our customers were satisfied with the accuracy and relevance of information provided to them. This reflects a 95% confidence level with a confidence interval (margin of error) of ± 3.18 per cent. The results for the satisfaction level about, Accuracy and Relevance, (Figure 2) has exceeded the target by 8%. The Department continues to aim for high satisfaction levels from our clients with ongoing effective training and development of staff.

Key Performance Indicators For The Year Ended 30 June 2024

Key Efficiency Indicator

Service 1: Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.

Service Description:

To provide effective and efficient support to the Western Australian Industrial Relations Commission, allowing that tribunal to provide the community with an efficient means of preventing or resolving industrial relations matters. This output includes the provision of services and support to the Industrial Magistrates Court.

The total cost of this service to the Commission and Industrial Magistrates Court was \$5.061m in 2023/24 which is below the budgeted cost of \$6.019m.

It is important that the registry services that support the Commission in resolving industrial relations matters are provided on a value for money basis. The efficiency of this service is measured by the average cost per application registered and recorded.

Cost per Application

The cost per application is derived by dividing the total cost by the number of applications received. The number of applications is determined by the legislative jurisdiction of the Commission and the Department has no capacity to influence the number of applications lodged.

The number of applications for the year was higher than the target and the total costs incurred was lower than the target. As a result, the average cost per application was \$3,254 which is lower than the target cost per application of \$4,983. The variance was \$1,729 (35%). See Figure 3.

The graph shown at Figure 3 represents the 1,555 applications registered for the year.

Key Performance Indicators For The Year Ended 30 June 2024

Cost per Application

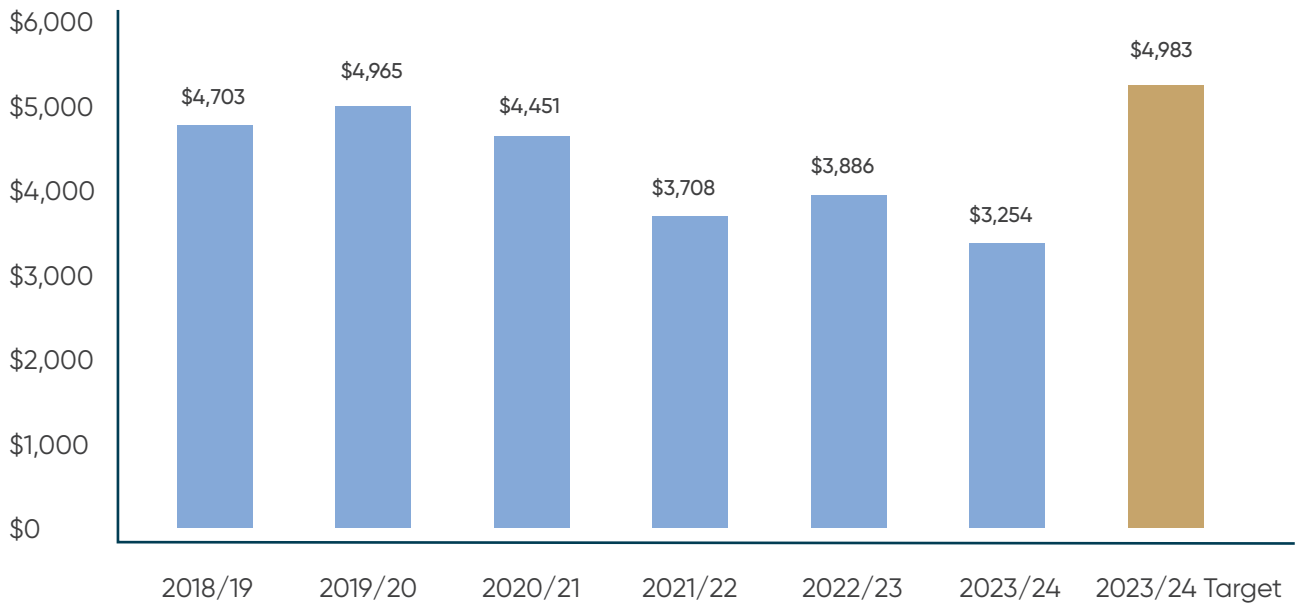


Figure 3

The table below illustrates the Cost of Service 1, the number of applications and cost per application for each year from 2018/19.

Year	Cost of Service 1	Number of Applications	Cost per Application
2018/19	\$4.778m	1,016	\$4,703
2019/20	\$4.920m	991	\$4,965
2020/21	\$5.127m	1,152	\$4,451
2021/22	\$4.620m	1,246	\$3,708
2022/23	\$5.398m	1,389	\$3,886
2023/24	\$5.061m	1,555	\$3,254
2023/24 Target	\$6.019m	1,208	\$4,983

Notwithstanding the number of applications received, a minimum level of service infrastructure is required to be in place to receive and process applications. The number of applications lodged reflects the level of community industrial disputation and the Department has no capacity to influence the number of applications lodged.

Key Performance Indicators For The Year Ended 30 June 2024

Service 2: Conciliation and Arbitration by the Western Australian Industrial Relations Commission.

This service represents the activities of the Independent Court and Tribunal.

As defined in section 60 of the *Financial Management Act 2006* (WA) and Treasurer's Instruction 951, the Western Australian Industrial Relations Commission is an Affiliated Body of the Department and is serviced by the Department. The Commission relies on the Department to manage and report its financial affairs but is not subject to any form of operational control or reporting requirements by either the Department or Government, as it reports directly to Parliament. Therefore, the Department does not report on the performance of the Commission and this service.

Ministerial Directions

No Ministerial directives were received during the financial year.

Other Financial Disclosures

Pricing Policies of Services Provided

All pricing and costing is undertaken in accordance with Public Sector Commission circulars and the Costing and Pricing Government Services guidelines published by the Department of Treasury.

Fees and charges for services levied by the Department are in accordance with the following regulations:

- *Industrial Relations Commission Regulations 2005 (WA)*
- *Industrial Relations (General) Regulations 1997 (WA)*
- *Industrial Relations (Industrial Agents) Regulations 1997 (WA)*
- *Industrial Magistrates Court (General Jurisdiction) Regulations 2005 (WA)*

Capital Works

The Capital Works Program is structured around the Strategic Asset Plan for the delivery of services and ensuring there are efficient and effective technologies available to service the operations of the Department, the Commission and the IMC.

The capital appropriation is received in line with the Strategic Asset Plan and is primarily for the replacement of assets which are at the end of their useful life. This includes specialised and critical audio-visual equipment for court facilities, computer hardware, telecommunication equipment and photocopiers.

Other Financial Disclosures

Employment and Industrial Relations

Staff Profile

At 30 June 2024, the Department had 37.9 Full Time Equivalent (FTE) staff. The actual headcount was 41. This figure does not include Commissioners or their Associates who are Ministerial appointments.

Employee Headcount	2023	2024
Full time permanent employees	27	29
Full time contract employees	5	3
Full time Secondees	0	0
Part time permanent employees	8	6
Part time contract employees	2	3

Table 6 – Departmental staff headcount

Staff Development

The Department's focus regarding workforce development is on leadership, research and policy development, innovation and continuous improvement, accountability and public sector ethical foundations.

The impetus for this focus is excellence in customer service guided by initiatives including the PSC's Future Enabled narrative and the Building Leadership Impact initiative. Measurement and assessment of the achievements of this focus is reported through the whole of department capability review implemented by the Chief Executive Officer (CEO). This activity has the objective of ensuring the key management and administration accountabilities of the CEO are sufficiently mature to enable high performance by the Department.

The Department's Business Planning and Performance Framework (BPPF) cascades directly from the key performance requirements of the CEO as agreed with the Minister for Training and Workforce Development; Water; Industrial Relations. The BPPF provides staff with guidance regarding career and performance enhancement. In so doing all performance can be directly linked from the accountabilities of the CEO to any function within the Department.

Workers Compensation

The Department complies with the *Workers Compensation and Injury Management Act 1981* (WA). The Department's Injury Management System and Injury Management Policy framework outlines the steps to be taken to assist workers injured in the workplace. No compensation claims were recorded during the financial year.

Governance Disclosures

Contracts with Senior Officers

As at 30 June 2024, 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 Department of the Registrar, other than normal contracts of employment of service.

This disclosure is reported in accordance with the Treasurer's Instruction 903.

Risk Management and Business Continuity

Accountability for risk management and business continuity is vested in the CEO and the Executive team. The Department's Governance Framework details the accountabilities and responsibilities of each member of the Executive and staff more broadly.

The risk management policy, risk matrix, and business continuity plans outline risk management strategies, plans and procedures to address any major interference to business operations and are subject to both routine and ad-hoc testing, reporting, maintenance and enhancement.

The Department promotes a proactive approach to risk management by requiring all employees to adhere to policies and processes that accord with legislative requirements that apply to the public sector in Western Australia. All staff are made aware of their responsibilities through training, management meetings and staff communications and are expected to apply appropriate and effective risk management practices in their daily work activities and interaction with the community.

The Executive is responsible for maintaining business continuity in the event of a disaster or an adverse event, and is confident that the current controls are sufficiently robust and proportionate.

Other Legal Requirements

Unauthorised Use of Credit Cards

All credit cards were used as authorised.

Act of Grace Payments

Nil.

Expenditure on Advertising

In accordance with section 175ZE of the *Electoral Act 1907* (WA), the Department is required to report on expenditure incurred during the financial year in relation to advertising agencies, market research organisations, polling organisations, direct mail organisations and media advertising organisations.

Total expenditure for 2023/24 was \$8,151. The details of the expenditure are as follows:

Type of Expenditure Value	Value
Advertising Agencies	Nil
Market Research Organisations	Nil
Polling Organisations	Nil
Direct Mail Organisations	Nil
Media Advertising Organisations	
• Initiative Media	\$2,701
• Scott Print	\$5,450
Total Expenditure	\$8,151

Table 7 – Total Advertising Expenditure for 2023/24

Other Legal Requirements

Disability Access and Inclusion Plan

The Department's Disability Access and Inclusion Plan (DAIP) was renewed in 2023 for the ensuing five years and addresses barriers to access and inclusion by identifying potential solutions for people with disability, their families and carers in accordance with the *Disability Services Act 1993* (WA).

The Disability Access and Inclusion Plan 2023–2028 focuses on the following strategies:

Outcome 1: People with disability have the same opportunities as other people to access the services of, and any events organised by the Department and/or the Commission.

- The DAIP Committee is required by the Executive to monitor access and inclusion and make recommendations for improvement, in accordance with good governance principles and legislative obligations.
- Internal communications will ensure that staff and contractors are aware of the requirements of the DAIP and ensure that all services are accessible to people with disability.
- The DAIP Committee will conduct a yearly audit and ensure all public services and resources are accessible for staff and visitors with a disability.
- Disability is one of the key criteria for assessing eligibility of applicants and respondents to receive assistance from the Commission's Pro Bono Scheme. This assistance consists of avenues for access to justice, including free legal advice and representation from private law firms and community legal services.

Outcome 2: People with disability have the same opportunities as other people to access the buildings and other facilities of the Department and the Commission.

- The Department's Executive will ensure that any planned alterations to the existing facilities are conducted and completed in such a manner that services and facilities remain accessible to people with disability.
- Accessibility information will be maintained on all floors of the Commission and Department.
- Access and Inclusion information will be published on external websites.
- Fire Wardens and employees assisting members of the community are trained to ensure they understand the procedure on how to assist people with disability in an emergency situation.
- People have an opportunity to seek assistance to ensure appropriate support is provided on occasions when people with disability attend our premises.

Outcome 3: People with disability have the same opportunity as other people to access information from the Department and the Commission in a format that will enable them to access the information as readily as other people are able to access it.

- Public information will be made available in alternative formats upon request.
- Staff will receive training on accessible information needs and how to obtain information in other formats.
- Auslan and text services will be provided upon request. These include TTY, TDD and TT services.
- Websites and content will comply with the Website Accessibility Standards established by the Office of the Office of Digital Government.

Other Legal Requirements

Outcome 4: People with disability receive the same level and quality of service from staff of the Department and the Commission as other people receive from the staff of the Department and the Commission.

- Disability awareness information will be provided to new staff as part of their induction.
- Contemporary information regarding access and inclusion for people with disability will be included on the staff intranet and updated when required.
- Service delivery options will take into account the full range of disability types, including cognitive, intellectual, sensory and psychological, in addition to mobility and access requirements.

Outcome 5: People with disability have the same opportunities as other people to make complaints to the Department and/or the Commission.

- A readily accessible complaints process will be promoted at the reception desk, public areas, and external website.
- Complaints received about disability access will be responded to in a timely manner.
- Staff will be sufficiently informed in disability and access issues to provide appropriate assistance to people with disability making complaints.

Outcome 6: People with disability have the same opportunities as other people to participate in any public consultation by the Department and/or the Commission.

- Information in alternative formats will be made available on request, for all members of the public to comment on the provision of services offered by the Department.
- All sections of the community were invited to participate in consultation on the proposed DAIP 2023–2028, via advertising in the West Australian newspaper and on external websites.

Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment within the Department or the Commission.

- Maintain current selection and recruitment practices that encourage people with disability to apply for advertised vacancies.
- Provide support for employees with disability, including workplace modifications as required.
- Ensure appropriate development opportunities for career planning for employees with disability.

Compliance with Public Sector Standards and Ethical Codes

All departmental staff participate in robust integrity training. The Department's Integrity Framework ensures regular review of processes and policies utilising integrity checklists, routine policy review and assessment, and workflow reviews. Integrity awareness sessions, online training and other communications are used to ensure that all staff are familiar with the accountabilities that come with being employed in the public sector and within the Department, including Public Sector Standards, Public Sector Code of Ethics and the Department's Code of Conduct.

No disciplinary action was undertaken during this reporting period.

Recordkeeping Plan

The Department operates in accordance with recordkeeping principles and standards issued by the State Records Commission (SRC) and the requirements of the *State Records Act 2000* (WA) (SR Act).

The most recent Recordkeeping Plan (RKP) was approved on 27 November 2023 and will be valid for 4 years. This RKP included recent enhancements to the Department's record keeping systems and policies.

There is a recordkeeping training program in place for all new and existing staff which deals with recordkeeping compliance and accountabilities.

Other Legal Requirements

The Department's recordkeeping training program is reviewed using feedback received from participants and adjusted in response to amendments to the SR Act, SRC standards and principles and the RKP.

The Department's RKP is available on the Department's intranet and accessible by all staff.

The structured induction program for new employees upon commencement with the Department ensures that:

- all recordkeeping reference material is discussed with new starters and available on the Department's intranet site, including FAQ's and the Department's RKP
- the fundamentals of recordkeeping, the responsibilities of state government
- organisations, and the responsibilities of individual employees under the SR Act and the RKP are fully outlined
- the Department's Code of Conduct is provided to new employees which reinforces the appropriate management of business records.

Workforce Inclusiveness

The Department is committed to a diverse and inclusive workplace. Research shows agencies that value diversity and inclusion achieve greater employee satisfaction, better customer service outcomes, and improved decision making and performance. The workforce is more connected, motivated and productive.

As part of the most recent WA Public Sector Census, our employees were asked about their diversity and whether they had shared this information with the Department. The confidence of employees to give voice to their identities, workplace experiences and concerns is an indication of the level of workplace trust, psychological safety and inclusion. Our results showed that majority of employees shared their diversity information, with a few employees less comfortable with sharing their information.

Having analysed the results and insights provided, we have identified actions to improve diversity and inclusion including:

- an updated recruitment strategy to enhance general understanding of the application and selection process for all people applying for advertised vacancies within the Department
- development of a job application pack that promotes the Department's commitment to embrace diversity and provide a culture of inclusiveness
- an online learning module was developed to raise awareness of diversity groups, the benefits and challenges of inclusivity, and increasing awareness of personal participation. The learning module was completed by all existing employees and forms part of our induction program for new employees
- provision of clear information through our online learning and induction programs to raise awareness of the Department's expected behaviours relating to bullying, harassment and discrimination.

Government Policy Requirements

Western Australian Multicultural Framework Plan

The Department developed a Western Australian Multicultural Framework Plan (the Plan) in 2023 which guided various initiatives on cultural inclusivity. The purpose of the Plan is to promote the benefits of cultural and linguistic diversity and celebrate the achievements of people from culturally diverse backgrounds, and thereafter review, identify, and implement strategies that improve accessibility.

The key priority areas within the Plan include the promotion of a harmonious and inclusive workplace, maintaining strategies that encourage fairness and equality, and promote participation of individuals from culturally and linguistically diverse backgrounds.

Initiatives ranged from reviewing existing recruitment processes, to the development of a new internal training module Diversity in our Workplace, which was rolled out to all employees and forms part of our induction program for new employees. A review of the Plan has resulted in further initiatives that are to be rolled out in the next reporting period.

Work Health and Safety, and Injury Management

Work Health and Safety (WHS)

The Department's WHS Policy Framework complies with the legislative requirements detailed in the *Work Health and Safety Act 2020* (WA) and the *Workers' Compensation and Injury Management Act 1981* (WA).

The Department's Executive is focused on providing a workplace that is free from hazards where reasonably practicable, with the objective of ensuring the safety and health of all employees, contractors and visitors. The Executive works in partnership with the WHS Steering Group, the WHS Committee, employees, contractors and visitors, to achieve continuous improvement in the mental and physical health and safety of our people. Similarly, safety discussions occur between managers and their teams throughout the year, during workplace inspections, and meetings of the management team.

The WHS Policy Framework incorporates details of safety responsibilities and accountabilities of all employees and contractors including:

- designating primary responsibility for safety management to the Chief Executive Officer and defining cascading safety responsibilities across other management levels through to employees, contractors and visitors
- identifying specific safety targets and objectives
- annual planning drawing on relevant hazard, accident and incident data, and safety performance
- scheduling regular Executive and management discussions to allow for reporting and discussion on safety within the Department
- consulting and communicating with employees and contractors in relation to safety matters
- Executive support for the operations of the WHS framework.

Government Policy Requirements

The Department's WHS culture is supported in the following ways:

- all new employees receive a WHS induction, that includes information on WHS policies and procedures, emergency evacuation procedures as well as instruction on their personal obligations and responsibilities to ensure a safe working environment
- managers include safety awareness as part of their team discussions
- promotion of the formal mechanism for consultation and communication of WHS matters and for the reporting of hazards and incidents.

The offering of a range of health and wellbeing initiatives for employees including:

- promotion of the Department's Employee Assistance Program
- subsidised eyesight screening
- onsite visit and assessments from a skin cancer clinic professional
- ergonomic assessments of workstations for employees.

The following strategies are adopted by the Department to promote effective communication and consultation with employees and contractors in relation to WHS matters, including:

- enabling employees and contractors to provide feedback to assist in the development of draft WHS policies and procedures prior to implementation
- providing mechanisms for employees, contractors and visitors to communicate and report hazards, incidents and safety concerns to the WHS Committee
- providing training at the time of induction and annually, for all employees and contractors on their WHS rights and responsibilities
- discussion on the WHS rights and responsibilities of employees within team meetings
- ensuring that WHS remains a standing agenda item for management meetings
- maintaining an open-door policy for discussion of WHS issues between management (at all levels), and employees and contractors
- providing written information concerning WHS matters via email, and providing notification of updates to the WHS intranet site to employees and contractors
- displaying WHS related information throughout the Department's premises.

Government Policy Requirements

Performance Reporting

	Actual Results		Results	Results against Target	
Measure	Results 2021/22 Base year	Results 2022/23 Prior year	Results 2023/24 Current year	Target	Comments towards targets
Number of fatalities	Nil	Nil	Nil	Nil	Achieved
Lost time injury/disease (LTI/D) incidence rate	Nil	Nil	Nil	Nil	Achieved
Lost time injury severity rate	Nil	Nil	Nil	Nil	Achieved
Percentage of injured workers returned to work: (i) within 13 weeks (ii) within 26 weeks	Nil Nil	Nil Nil	Nil Nil	Nil Nil	Zero injuries
Percentage of managers trained in work safety and health, and injury management responsibilities	100%	100%	100%	100%	Achieved

Table 8 – WHS Statistics

Injury Management

The Department complies with the *Workers, Compensation and Injury Management Act 1981* (WA). The Department's Injury Management System and Injury Management Policy framework outline the steps to be taken to assist workers injured in the workplace. This involves a combination of specialist assistance from external providers and the development of an effective return to work program.

The Injury Management Policy, Injury Management System and the return to work program are maintained on the Department's intranet.

The Executive is committed to providing injury management support to all workers who sustain work-related injury or illness. The focus is on a safe and early return to meaningful work in accordance with the *Workers' Compensation and Injury Management Act 1981* (WA).

The injury management system is designed to be implemented at the time a worker reports a work-related injury or illness and will continue until a full return to work has been achieved, or is no longer a realistic goal, as determined in consultation with the employee, the Department, the treating medical practitioner and RiskCover.



Government of Western Australia
Department of the Registrar
Western Australian Industrial Relations Commission