



EQUAL OPPORTUNITY COMMISSION

ANNUAL REPORT

2012-13

Statement of compliance

For the year ended 30 June 2013

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

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament the Annual Report of the Equal Opportunity Commission for the financial year ending 30 June 2013.

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



A Lucas
Acting Commissioner for Equal Opportunity

6 September 2013

About this report

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

This Report is available from the publication section of the Commission's web page located at www.eoc.wa.gov.au.

All of the statistical information referred to in this Annual Report will be made available on the web page.

Printed copies may be requested from the Commission.

Feedback

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

To provide feedback on the effectiveness of the Commission's Annual Report for the year 2012-13 please refer to the Feedback Form in Appendix B at the end of this Report.

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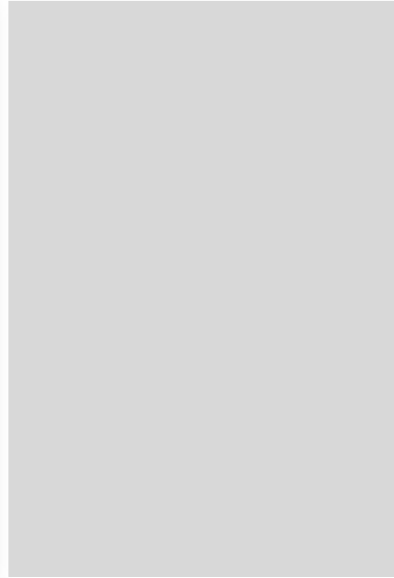
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Overview

Commissioner's foreword

During 2012-13 the Equal Opportunity Commission has continued to place a priority on engaging with the community in addition to its core functions of handling complaints and enquiries from the public, educating and training individuals and organisations about equal opportunity matters throughout Western Australia and raising awareness by hosting public events and working with the WA public sector through its Substantive Equality program. A significant part of the Commission's work this year was conducted in the regions, where we held training courses and consultations with Aboriginal communities in the Pilbara and facilitated rights-based sessions on Christmas and Cocos (Keeling) Islands.

The Commission's Substantive Equality Unit used innovative strategies such as a hypothetical to inform non-government organisations of their new contractual obligations to consider possible systemic discrimination in their delivery of public services.

The number of complaints alleging unlawful discrimination remains high at 738. Nearly a quarter of these were received from outside the metropolitan area.

The Commission has continued to work with schools and their communities, through its *Challenging sexuality and gender based bullying in schools* project.



In addition to its annual participation in the NAIDOC Family Fun Day at Ashfield Reserve and its International Women's Day breakfast, the Commission held a series of events to raise awareness about such varied topics as gender reassignment, interfaith harmony and reconciliation.

Finally, I want to take this opportunity to acknowledge and pay tribute to the work of Yvonne Henderson who retired at the end of June 2013. Over 10 years as Commissioner Yvonne's leadership of the Commission, her advocacy for human rights and her support for some of the most vulnerable people in our community, has been outstanding. Yvonne is pictured with the Attorney-General the Honourable Michael Mischin MLC at the Commission's International Women's Day breakfast, one of the most enduring and popular events on the IWD calendar.

Yvonne's work was recognised this year in the Award conferred by the WA AIDS Council on World AIDS Day for the establishment of the *Challenging sexuality and gender based bullying in schools* project at the Commission.

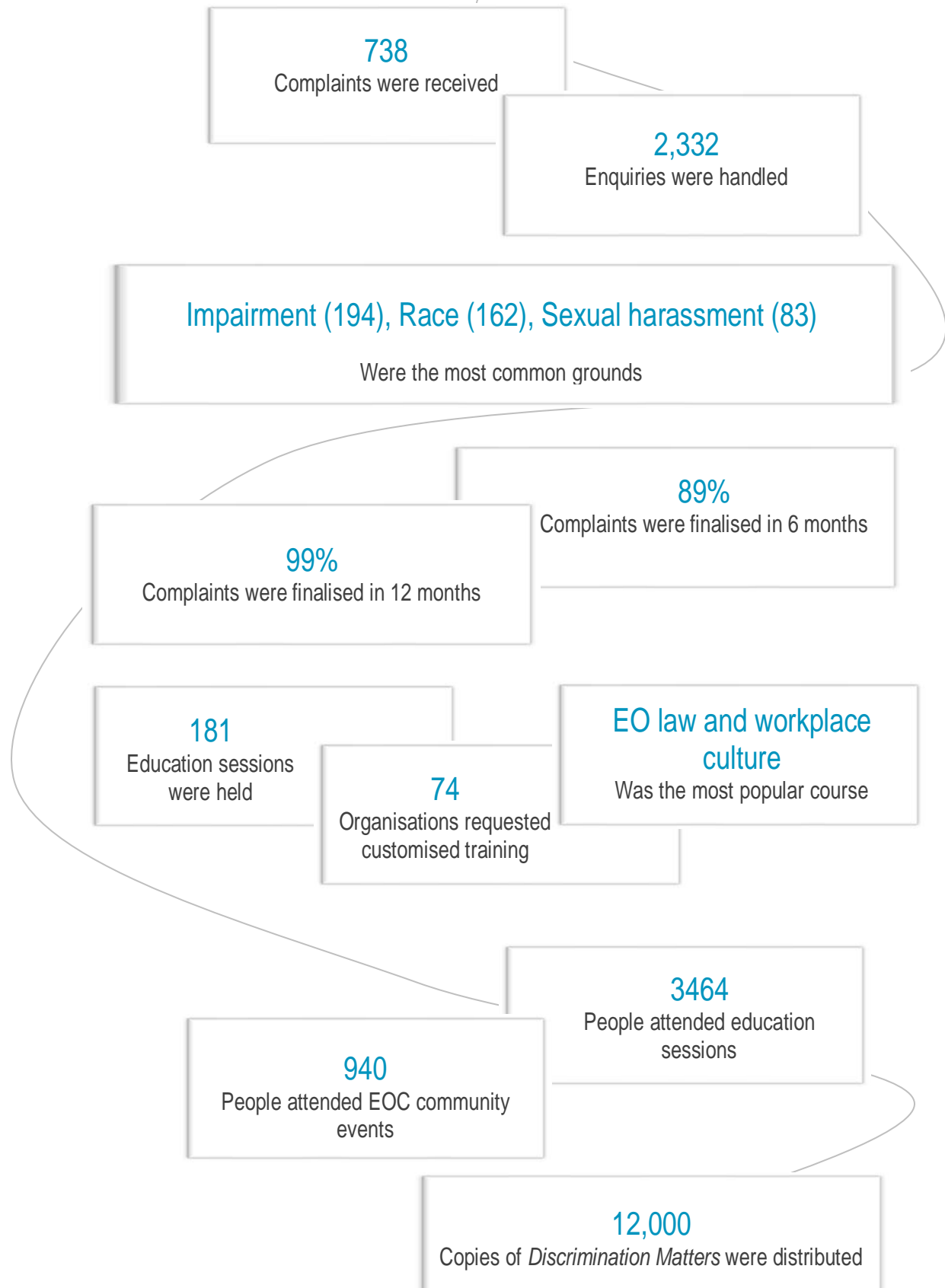
Yvonne, with the support and commitment of all the staff at the Commission, has worked towards a more equitable and fair community. I look forward to continuing this work in the coming year.



Allanah Lucas
Acting Commissioner for Equal Opportunity

Facts and figures

What our year 2012-13 looked like:



Our year in review

Challenging sexuality and gender based bullying in schools project

Following the release of the national *Writing Themselves in Three* report detailing the devastating effects of homophobic bullying on students across Australia and in particular Western Australia, the Commission formed a Steering Committee of representatives from education and health organisations as well as gender and sexuality diverse advocacy groups. The Steering Committee worked towards developing a specific sexuality and gender based bullying policy guideline that can be used by all primary and secondary schools in WA. This is expected to be completed in the coming year.

Substantive equality

The major focus of the work of the Substantive Equality Unit (SEU) has been the development of a procedure for assessing major new policies and services and on establishing partnerships to undertake research projects on issues which have been identified of relevance across the public sector. In 2012-13 the SEU has also focused on consultation as an integral part of the Substantive Equality program's requirement that departments consult with Aboriginal and ethnic minority groups so they can provide an informed review of how their policies and practices impact on these groups.

Complaint handling

In 2012-13 the number of complaints received has remained at an historically high level. Seven hundred and thirty eight (738) complaints were received by the Commission this year; with the majority (439) being on the grounds of impairment, race and sexual harassment. The area of public life which was most frequently cited was employment with 410 complaints (55.6%).

Community education and training

In the third year of its regional training plan, the Commission's Community Education and Training (CET) program has travelled to the East and West Kimberley, Bunbury and Kalgoorlie.

A new course has also been developed titled *Developing and Maintaining a Positive Workplace Culture* which has proved popular. The course aims to address underlying workplace attitudes that can encourage discrimination and harassment.

A new reference group comprising key ethnic community organisations has been established to support greater engagement with refugee communities through partnerships for the purpose of providing rights-based education and identifying key areas of discrimination amongst new arrivals.

Community engagement and Commission hosted events

Throughout 2012-13 the Commission hosted a number of public events to promote awareness about equal opportunity laws in WA and the Commission's work. The Commission held its annual International Women's Day breakfast again this year with the theme *How do we stop the violence?* which drew a large crowd of people from government, non-government agencies and the private sector.

As in previous years the Commission held a stall at the NAIDOC celebration at Ashfield Reserve where many attendees spoke to Commission staff about our services and took home Commission publications and community information. As part of NAIDOC the Commission held an art competition for Aboriginal children at the NAIDOC family day, the winner of which was chosen for the 2013 Aboriginal Calendar.

Publications and community information

The Commission's website is an increasingly popular source of information for the community with its facility to book training courses, lodge complaints, read news and events, download and order publications and gather information about equal opportunity and the role of the Commission.

From June 2012 information about the grounds of the *Equal Opportunity Act 1984* was made available in easy to read fact sheets, downloadable online.

The quarterly publication *Discrimination Matters* continues to be distributed to more than 3000 print subscribers. An increasing number of people choose to receive their newsletter by email.

Organisational matters

The Commission commenced planning and preparation for the transfer of its payroll and financial services from the Office of Shared Services, to the Department of Local Government and Communities.

A review of the Equal Opportunity Commission has been announced by the Attorney-General, to be undertaken in the forthcoming year.

Challenges

The year ahead will bring new challenges to resolve increasingly complex complaints in a timely manner and to work to eliminate systemic discrimination within organisations, both public and private.

Priorities for the year ahead

- To promote awareness about the *Equal Opportunity Act 1984* and improve access to the Equal Opportunity Commission's services.
- To implement an innovative method involving upfront conciliations to further streamline the complaint handling process.

- To maintain the strong growth in our regional and remote presence and develop a planned approach to rights-based education for vulnerable communities.

Our office

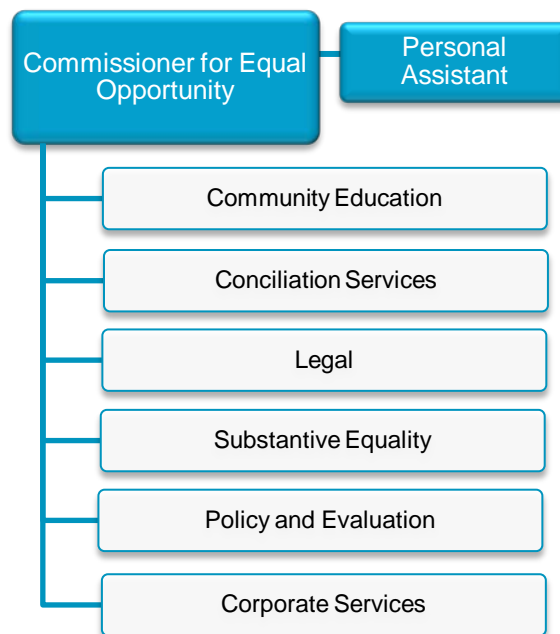
The Office of the Commissioner for Equal Opportunity is established under Part VII, Division I of the *Equal Opportunity Act 1984* as amended, and under the provisions of the *Public Sector Management Act 1984*.

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

Responsible Minister

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

Organisational structure



Senior officers

- Ms Yvonne Henderson, Commissioner for Equal Opportunity (until 27 June 2013)
- Ms Allannah Lucas, Acting Commissioner for Equal Opportunity (from 28 June 2013)
- Mr Allan Macdonald, Senior Legal Officer
- Ms Cathy Groves, Manager Substantive Equality Unit
- Ms Kathy Digwood, Manager Conciliation
- Ms Christine Johnson, Manager Community Education and Training
- Ms Anne Giles, Manager Policy and Evaluation
- Ms Zarin Milambo, Manager Corporate Services

Administered legislation

The Commissioner for Equal Opportunity also administers the following related Act:

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

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

State

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

Commonwealth

- *Australian Human Rights Commission Act 1986*
- *Racial Discrimination Act 1975*
- *Sex Discrimination Act 1984*
- *Disability Discrimination Act 1992*
- *Age Discrimination Act 2004*
- *Fair Work Act 2009*

Performance management framework

Outcome based management framework

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

Outcome Based Service Delivery

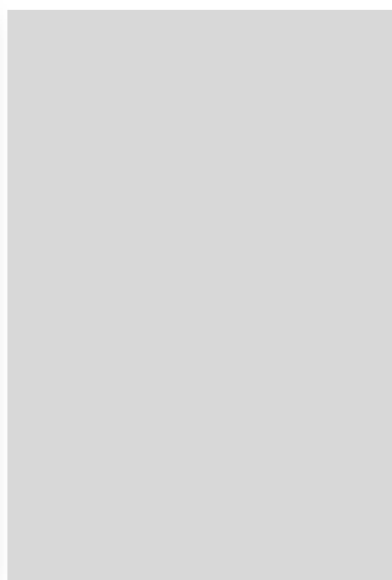
Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.

Changes to outcome based management framework

The Equal Opportunity Commission's outcome based management framework was reviewed in 2012-13 and new effectiveness and efficiency indicators were approved by Treasury. Details of these are set out, and reported on, in the chapters Agency performance: report on operations, and Performance Indicators.

Shared responsibilities with other agencies

The Equal Opportunity Commission did not share any responsibilities with other agencies in 2012-13.



Agency
performance

Agency performance – report on operations

Commission role and functions

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

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

- community education including customised training for employers and community groups and organisations on equal opportunity and presentations to community organisations
- promoting recognition, awareness and acceptance through the media
- communicating equality of opportunity to potential complainants and respondents in government and non-government sectors
- publications
- special events and activities.

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

- enquiry services
- conciliation services
- substantive equality project on systemic racism in the public sector
- special investigations such as the inquiry into race discrimination in the private rental market
- these output areas are aligned to achieve strategic government objectives, as outlined in the Performance Management section of this report.

Agency performance summary

Financial targets

	2012-13 Target ¹ \$000	2012-13 Actual \$000	Variation ² %
Total cost of services (expense limit)(sourced from Statement of comprehensive income)	3,978	4,432	11.4%
Net cost of services (sourced from Statement of comprehensive income)	3,640	4,142	13.8%
Total equity (Sourced from Statement of financial position)	42	-341	(911.9)%
Net increase /(decrease) in cash held	0	38	N/A
Approved full time equivalent (FTE) staff level	30	28	(6.6)%

Non-financial indicators – summary of key performance indicators

Government goal	Desired outcome	Services
Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians	<p>The people of western Australia are provided with:</p> <ul style="list-style-type: none"> Information and advice about equal opportunity and human rights, and have Accessible avenues of redress under relevant legislation 	<ul style="list-style-type: none"> Provision of information and advice regarding equal opportunity and human rights Avenue of redress for unlawful discrimination

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

² Note 30 Explanatory statement⁴ to the financial statements provides details of any significant variations between estimates and actual results.

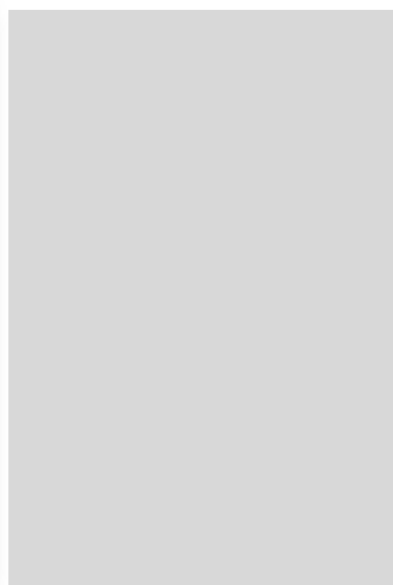
Summary of key performance indicators

	2012-13 Target ³	2012-13 Actual	Variation ⁴
Effectiveness Indicators			
Outcome 1			
Provision of information and advice on equal opportunity and human rights issues			
Indicator:			
Community awareness of the <i>Equal Opportunity Act 1984</i> and belief it is of benefit	82%	82.1%	0.1%
Outcome 2			
Provision of accessible redress for unlawful discrimination			
Indicator:			
Percentage of complaints finalised within:			
6 months	80%	89.1%	9.1%
12 months	95%	99.1%	4.1%
Efficiency Indicators			
Service 1			
Awareness and promotion of equality of opportunity			
Indicator:			
Av hourly cost of development and delivery of training courses	\$336	\$938	279% ⁵
Service 2			
Redress for unlawful discrimination and unreasonable treatment			
Indicator:			
Average cost per complaint handled	\$1,500	\$1,465	(2.3%)

³ As specified in the budget statements.

⁴ Explanations for the variations between target and actual results are presented in the section Disclosures and legal compliance in this annual report.

⁵ This is a new indicator and the method of calculation has been revised. Full details of this variation can be seen in the Chapter – Disclosure and legal compliance – Report on key performance indicators.



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

Introduction

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

- raising community awareness
- conducting education for community groups and individuals on their rights under the *Equal Opportunity Act 1984* (the Act)
- delivering courses for employers and service providers on how to comply with the Act.

Public affairs

The Public Affairs activities of the Commission include:

- development and distribution of information and educational resources for the community about aspects of equal opportunity law and human rights
- information in a variety of formats, targeted to the needs of particular audiences, such as printed brochures and posters, electronic information via the website
- events to raise awareness of equal opportunity and human rights issues in Western Australia, including breakfast presentations, forums, community information stalls and lectures
- engagement with the media to promote public discussion and interest in equal opportunity issues.

Our achievements in 2012-13

In 2012-13 the Commission continued to expand its range of resources and information, which are available in a range of formats and made freely available to the community. The events program was significantly expanded this year and attracted over 1000 participants. We were also proud to be able to partner with Human Rights Commission's Disability Commissioner Graeme Innes in celebrating the 20th anniversary of the *Disability Discrimination Act 1992*. Some of the events held were:

- International Women's Day focussed on violence against women with speakers Angela Hartwig, Robert Andrew and Angela Russo who made moving and inspiring presentations on the impact on women of continuing levels of domestic violence and some of the work being done to protect women escaping from such violence.
- Isabelle Lake Memorial lecture. Rachael Wallbank, a member of the World Professional Association for Transgender Health Legal Issues, delivered the inaugural address: Sex and gender diversity in Australian 2013: The celebration of difference and the fight for human rights.
- Interfaith Harmony forum - Loving thy neighbour in a multi-faith society. The speakers are pictured below from left Rabbi David Freilich, Imam Alfroz Ali and Rosemary Hudson Miller and a group of students from the Australian Islamic College.



- Law Week lecture - delivered by barrister Stephen Penglis who lead the successful appeal to the High Court case dealing with gender reassignment. This case was significant in setting the parameters for interpreting the *Gender Reassignment Act 2000*.
- *20 years, 20 stories* – 20th Anniversary of the *Disability Discrimination Act 1992*, attended by the Disability Discrimination Commissioner Graeme Innes.

Other highlights of our year included:

- The publication of a new poster series - on race, disability and substantive equality which have proved popular.
- An average of 1900 website hits per week, with page views averaging 8 per visit. The most frequently visited pages, apart from the home page, are News and Events; Community News; Community Education and Training and About Us.
- Complaints lodged online continue to increase and now comprise 42% of total complaints received.
- Reconciliation Week – Commission banners were featured in the Perth CBD.
- A new magnet was produced to support the Commission's information stall during Youth Week.



- Launch of the 2013 Aboriginal calendar. Commissioner Henderson is pictured here with the winning NAIDOC artists. Tyler Pickett's work is depicted on the 2013 Calendar.



- The quarterly newsletter *Discrimination Matters* continues to be well received with four editions published and over 3000 copies distributed in hard copy to schools, libraries, government departments and individuals throughout WA. The Aboriginal calendar was also distributed in the December edition. An increasing number of people choose to receive their newsletter by email.





Community education
and training

Community education and training

The role of the community education and training program is to deliver education and training sessions throughout metropolitan and regional Western Australia for employers, employees, community organisations and individuals. The Commission runs two streams of activities in this program, fee-for-service and rights-based training. Four programs of training are offered:

- Standard fee-for-service training comprises a suite of courses offered to the public which aim to promote understanding of the *Equal Opportunity Act 1984* and develop skills to implement the principles in their workplaces.
- Customised fee-for-service training courses are individually designed for the needs of individual organisations.
- Rights-based education programs provide information for community groups, advocacy groups and individuals on their rights with respect to the *Equal Opportunity Act 1984*, which are developed in consultation with clients to meet their particular needs and requirements.
- Programs are undertaken to address issues of discrimination identified within particular communities. These comprise a range of different strategies, developed in consultation with the community involved to address discriminatory policies, practices and services. They may include reviews of literature and research, education and training and development of specific resources.

Our achievements in 2012-13

In 2012-13 The Commission conducted a total of 198 training and education sessions, attended by 4404 participants. Due to the changing economic circumstances, fee-for-service, particularly customised courses are showing a downturn (see Table 1).

**Table 1:
Education sessions
2010-11 to 2012-13**

Description	2010-11	2011-12	2012-13
Calendar Series of Courses	28	31	30
Customised Courses	74	107	74
Rights-based Education	70	51	58
Guest Speaker	19	22	17
Indian Ocean Territories education and outreach	18	0 ⁶	19
Total	209	211	198

Some key features of the year include:

Fee-for-service training

- A small decrease of 7% in of fee-for-service training courses, with a number of last minute cancellations from organisational clients.
- The most popular course continues to be the half-day *Equal Opportunity Law*.
- A new course, *Developing and maintaining a positive workplace culture* attracted much support, with participants demonstrating a high level of interest and seeking strategies to address negative workplace culture.
- Public sector employees comprised 76% of participants, with a noted increase in those employed by local authorities.
- Feedback from those attending these courses is overwhelmingly positive.



⁶ The Commission visits Christmas Island and the Cocos (Keeling) Islands on a biennial basis

Rights-based training

- Rights-based education sessions, special programs and presentations increased by 28.8%.
- Sessions were conducted for Aboriginal community groups, charitable organisations providing services to new arrivals and refugees, disability, mental health and housing advocacy groups.
- Play by the Rules sessions were held for sporting clubs, including netball, covering discrimination and harassment in sport.
- The Commission conducted a greater number of sessions outside the metropolitan area, reflecting the regional plan which has now been in place for two years. The increasing interest from community groups and service providers demonstrated a high level of need and support for this training, with some courses being oversubscribed.
- Establishment of a multicultural reference group with community organisations to extend the reach of our rights-based programs, and ensure it is appropriate to their needs.
- The increased focus on special programs has significantly increased the level of participation.

Case study:

The *Challenging sexuality and gender based bullying in schools (GBLTI)* program has worked over 18 months with stakeholder from government and community to address the issue of homophobic bullying in schools. Extensive consultation, information and education sessions and research have combined to achieve wide reaching initiatives in government and private school communities to protect young people. A set of information brochures have been developed for students, teachers and parents, and the program plans to develop a policy for introduction in the near future.

Commissioner Yvonne Henderson received an award for her leadership of this program by the WA AIDS Council on World AIDS Day.



Conciliation services

Provision of redress for unlawful discrimination

Handling enquiries and complaints

The Commission receives enquiries from members of the public, public sector agencies, non-government and private organisations seeking information about:

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

The Commission receives many enquiries regarding alleged discrimination. These however do not necessarily constitute unlawful discrimination as defined by the Act and Commission officers attempt to direct the enquirer to the correct agency to deal with their issue.

Where allegations of unlawful discrimination are accepted by the Commissioner as complaints under the Act, the Commission's delegated officers in the Conciliation Section investigate and attempt to conciliate those complaints on behalf of the Commissioner.

Answering enquiries from the community

The Commission received 2332 enquiries during 2012-13 from people who either came to the Commission office in person, rang the enquiries line or sent in a written enquiry by fax, email or letter.

Nearly 20% of enquiries are now received via the website and this is expected to continue to increase, demonstrating the increasing importance of providing an accessible online service.

Written enquiries

All written correspondence regarding a potential complaint, including emails, received at the Commission is reviewed and acknowledged by the Commissioner.

Where the written correspondence nominates a ground and area of alleged discrimination identified in the *Equal Opportunity Act 1984*, it is accepted by the Commissioner as a complaint.

If the correspondence falls outside the Commission's jurisdiction a letter is sent explaining why the matter raised does not fall within the jurisdiction of the Act. Where possible the enquirer is referred to an appropriate organisation for assistance.

In many cases the enquirer is asked to provide additional information or clarify which ground and or area of the Act they believe has been breached. This is to enable a more informed assessment to be made as to whether their concerns do come within the jurisdiction of the Act and can be accepted as a complaint.

What were the enquiries about and who made them?

Of the enquiries received in 2012-13, 68% of the 2332 enquiries were about matters that fell within the jurisdiction of the Act. Where possible a referral to an appropriate state or federal agency or organisation was provided to those whose enquiry was not within the jurisdiction of the Act.

The grounds of alleged discrimination most commonly cited by enquirers correlate closely with complaints handled by the Commission.

While not a ground under the Act, enquiries about bullying were the sixth most common concern expressed by callers. More than 85.7% of these relate to the workplace. The 2007 Review of the Act recommended to the State Government the addition of new grounds, one of which was bullying.

The most common grounds of alleged discrimination cited by enquirers in 2012-13 were:

- impairment - 455 (19.5%)
- race - 434 (18.6%)
- sexual harassment – 128 (5.5%)
- sex – 107 (4.6%)
- age – 102 (4.4%)
- bullying - 91 (3.9%).

The area identified by enquirers in 2012-13 reflected closely the pattern of the previous year. More than one half of the enquiries handled related to employment, which is a continuing trend. Enquiries in the area of Goods, services and facilities were the next largest group and accounted for 14.4% of enquiries.

There was an increase in the number of enquiries relating to accommodation, most of which were on the grounds of race and impairment. This may indicate the impact of the 'three strikes' housing policy particularly on Aboriginal people and ethnic minority groups who face eviction from public housing accommodation following strikes placed against them. The Commissioner initiated an investigation into this issue under section 80 of the Act. The report, *A Better Way*, released in June 2013, found that from June 2011 to January 2013, 45 such complaints were related to this policy.

Most enquiries in 2012-13 were from individuals (81.3%) and related to allegations of discrimination or unfair treatment and 50.6% of those enquiries were made by women.

Other enquiries were from:

- state and federal government - 139 enquiries (6%)
- private enterprise - 96 enquiries (4.1%)
- media - 60 enquiries (2.6%)
- non-government organisations – 69 enquiries (3%).

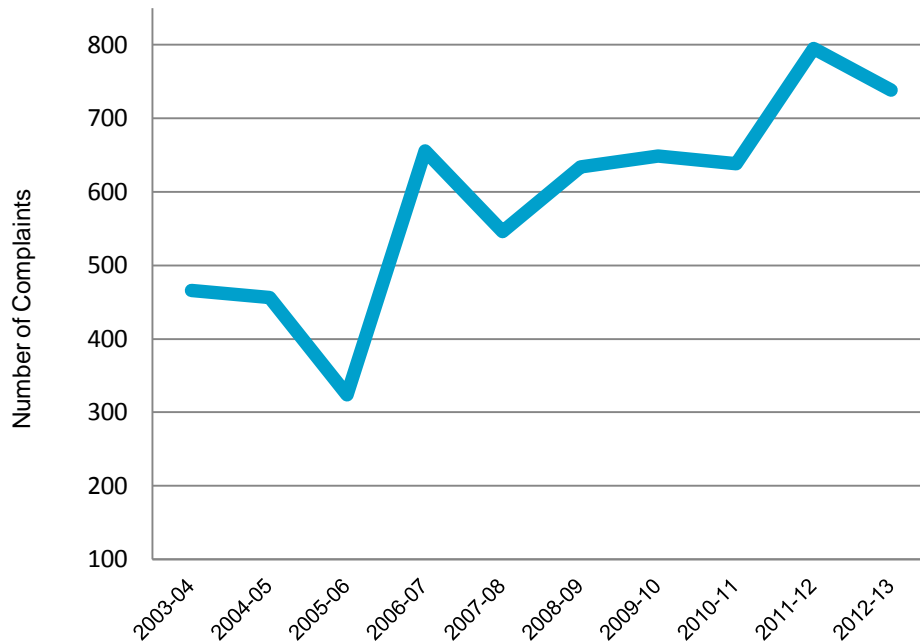
Handling complaints of discrimination

In 2012-13, a total of 738 complaints were received by the Commission.

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

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

**Figure 1:
Number of complaints received
2012-13**



Complaints resolution

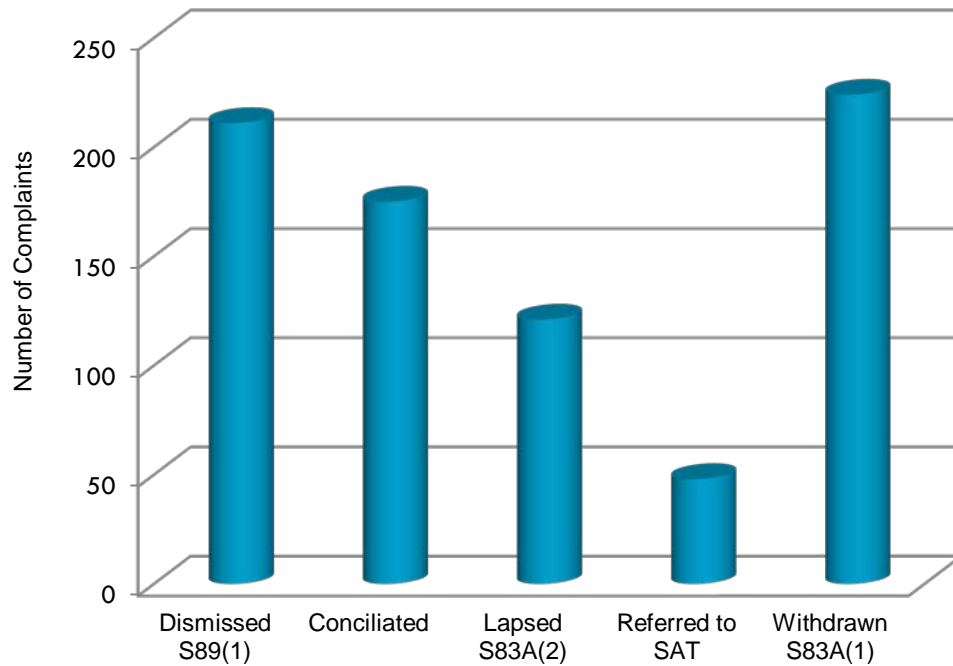
A complaint can be finalised in one of a number of ways:

- conciliated when both complainant and respondent achieve mutually agreed outcome/s
- withdrawn by the complainant at any time
- lapsed by the Commissioner if there is no response to attempts by the Commission's Conciliation Officer to contact the complainant
- referred to the SAT by the Commissioner if it cannot be conciliated and the Commissioner believes there is an arguable case

or

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

**Figure 2:
Outcome of complaints resolved
2012-13**



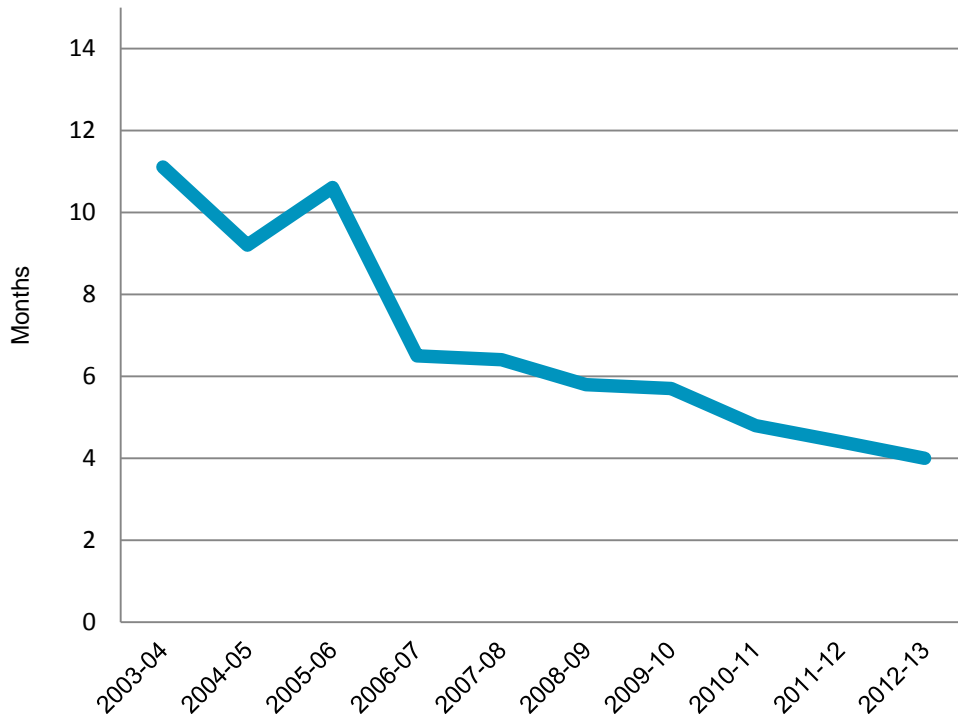
In 2012-13 matters that were conciliated were resolved with varying and multiple outcomes. Forty two per cent (42%) of complainants sought and received an apology, making this the most commonly recorded outcome for a conciliated complaint.

Thirty four per cent (34%) of complainants received a monetary payment, making it the second most recorded outcome for a conciliated complaint.

The time taken to close a complaint continued to decrease in 2012-13.

Of the 779 complaints closed in 2012-13, 694 (89%) were closed within six months. 99% were closed within 12 months. The average time taken for a complaint to be finalised was four months. Since 2007-08 this time has reduced from 6.4 months and as the new key effectiveness indicator for this service, the continuing reduction in time taken is pleasing and results in better outcomes for clients.

**Figure 3:
Time taken to close complaints over 10 years**



Who are making complaints and who are the respondents?

Complainants

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

Age

It is still of concern that there are few complaints from people under 20 years of age:

- 20 to 39 yrs – 310 (45.7%)
- 40 to 64 yrs - 279 (43.7%)
- 0 – 19 yrs – 43 (6.4%).

Gender

Consistent trends also exist in the gender of complainants:

- 57.7% of complainants identified as female and
- 41.1% identified as male
- others comprised mixed groups or did not specify a gender.

Occupation

- Of the 679 complainants who responded to the occupation section of the complainant survey, 236 or 34.8% were in paid employment. The rest were either looking for work (189), students (65), retired (1), pensioners (79) or homemakers (14).

Birthplace

- Australia - 67.8% of complainants. This includes those who identify as Australian.
- Aboriginals and Torres Strait Islanders, at 27.2% of complainants, comprise an increasing proportion, up from 26% last year and 22% in 2010-11.
- An increase in complaints from those born in Sub-Saharan Africa, making this the fourth highest nominated birthplace of complainants.

Ethnicity

- Complainants are asked if they considered themselves to have an ethnic background. Of the 144 (21.2%) who responded 'yes', Chinese was the largest group with 13 complainants. The next largest groups were Italian (12) and African (10).

Language

- 7.4% of complainants nominated a first language other than English.

Respondents

The industry grouping of Rental, Hiring and Real Estate Agents, which includes both public accommodation providers and private real estate agents, had the most complaints lodged against them in 2012-13 with a total of 146 out of 738 complaints.

This was followed by:

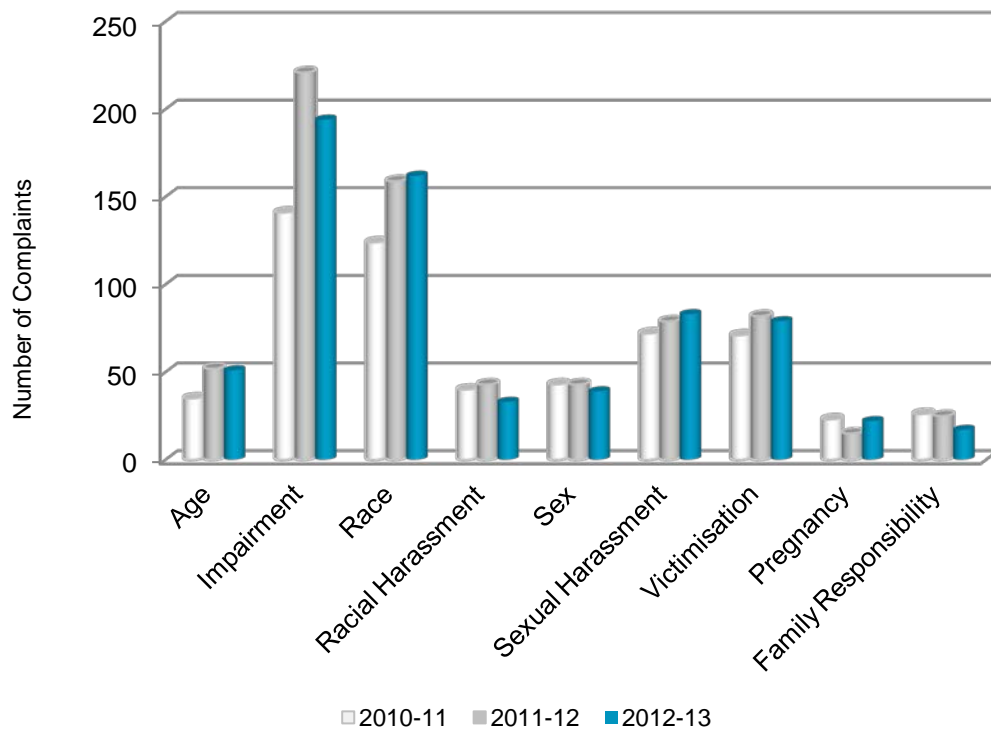
- health care and social assistance - 99
- retail Trade - 74
- public administration and safety (includes police services, and correctional and detention services) - 66
- accommodation and food services - 59
- mining – 49.

What are the complaints about?

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

Of the various grounds of complaint under the Act, impairment discrimination complaints are consistently the highest followed by race. This year 194 impairment discrimination complaints were lodged, which is a decrease from 222 last year. Race complaints have increased from 159 to 162 this year.

**Figure 4:
Most frequently cited grounds of complaint
2010-11 to 2012-13**



Employment has been the most frequently cited area of complaint since the inception of the Act in 1985.

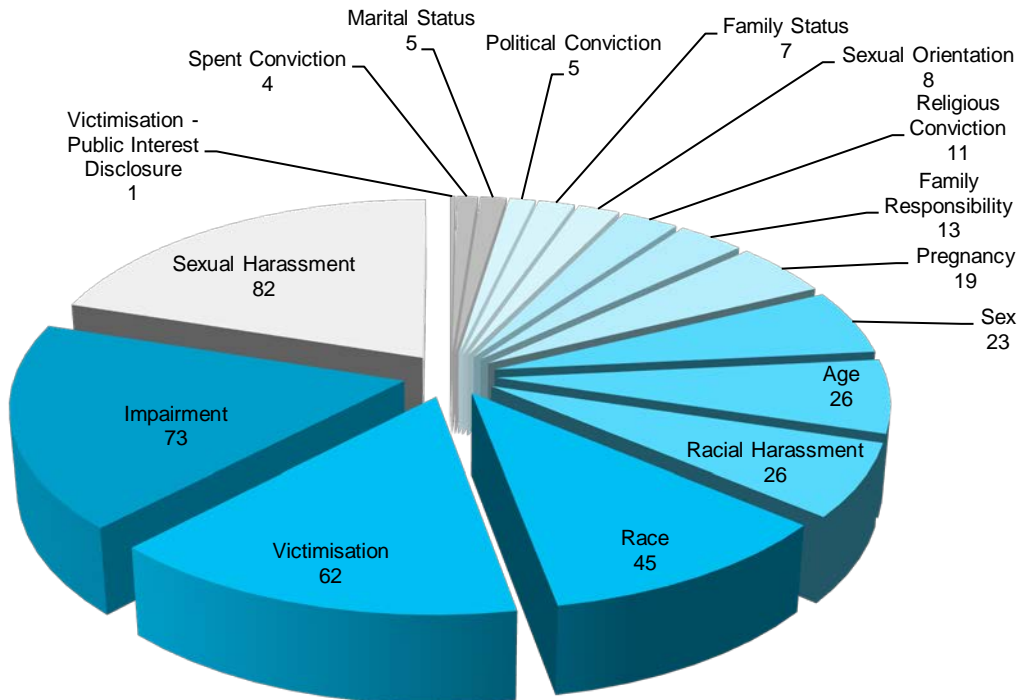
In 2012-13 55.6% of complaints lodged with the Commission were in the area of employment.

Table 2:
Complaints by ground and area
2012-13

Ground	Employment	Access to Places and Vehicles	Accommodation	Education	Clubs	Goods, Services and Facilities	Sport	Total
Age	26	3	7	1	0	14	0	51
Breastfeeding	0	1	0	0	0	2	0	3
Family Responsibility	13	0	0	4	0	0	0	17
Family Status	7	0	0	0	0	0	0	7
Gender History	0	0	0	0	0	0	0	0
Impairment	73	13	49	11	0	48	0	194
Marital Status	5	0	3	0	0	1	0	9
Political Conviction	5	0	0	1	0	0	0	6
Pregnancy	19	0	1	0	0	2	0	22
Race	45	3	53	13	2	46	0	162
Racial Harassment	26	0	2	4	0	1	0	33
Religious Conviction	11	0	0	0	0	4	0	15
Sex	23	1	5	1	1	8	0	39
Sexual Harassment	82	0	1	0	0	0	0	83
Sexual Orientation	8	1	2	0	0	2	0	13
Spent Conviction	4	0	0	0	0	0	0	4
Victimisation	62	0	4	10	1	2	0	79
Victimisation - Public Interest Disclosure	1	0	0	0	0	0	0	1
Total	410	22	127	45	4	130	0	738

Figure 5 below shows that employment complaints are lodged under all grounds of the Act with the exception of gender identity. The areas of goods and services and accommodation mostly comprise complaints lodged under the grounds of race and impairment.

**Figure 5:
Employment complaints by ground
2012-13**



Where do the complaints come from?

The Commission can accept and investigate complaints of discrimination that occur anywhere within the entire state of Western Australia.

Most complaints received at the Commission are from the metropolitan area and in 2012-13 this was no different with 494 complaints coming from this geographical area and 178 from regional and remote areas.

Outside the metropolitan region the Commission received most of its regional complaints from the Southwest region.

How are the complaints made?

Complaints can be made to the Commission by email, fax, hand (in person), post or via the web.

In 2012-13 over 50% of complaints were made via the web or email which is a continuation of the previous year's trend. In contrast, complaints made by post decreased by 16.7%.

Complaints referred to the State Administrative Tribunal

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

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

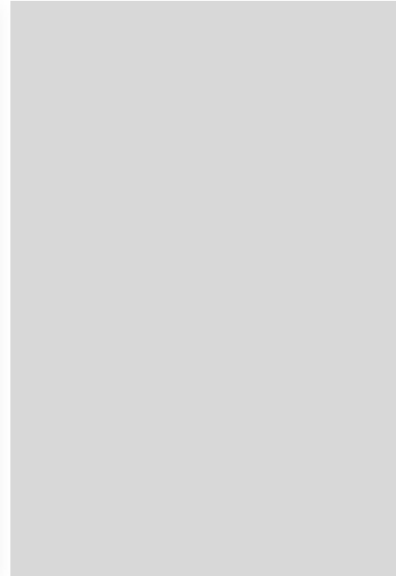
- referral by the Commissioner der section 93 of the Act, where the complaint
 - cannot be resolved by conciliation
 - the attempt to resolve the complaint by conciliation has been unsuccessful
 - the Commissioner is of the opinion the nature of the complaint is such that the matter should be referred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

or

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

The Commissioner provides legal assistance to complainants whose matters she has referred under section 93 of the Act. The level and extent of legal assistance is determined by the Commissioner. Complainants whose matters have been dismissed by the Commissioner receive no assistance.

Of the 31 Commissioner referred matters finalised in the SAT during the year, 22 (71.0%) were settled with the assistance of Commission legal officers.



Substantive equality

Introduction

Substantive equality recognises that entitlements, opportunities and access are not equally distributed throughout the community and there may be barriers to service provision resulting in unequal outcomes for particular groups.

It acknowledges that where service delivery agencies tailor their services to the needs of the majority group, other people with different needs may miss out on essential services.

Equal treatment, therefore, is not about treating all people the in the same way: it is about treating people differently in order to cater for different needs.

Background

In December 2004 the *Policy Framework for Substantive Equality* was endorsed as Government policy and resulted in the establishment of a Substantive Equality Unit located in the Equal Opportunity Commission.

The Substantive Equity Unit was established to implement the Government's anti-racism strategy across the public sector and in 2005.

The Unit's work is overseen by the Program Partners, comprising representatives of government agencies, community organisations and in the last year, researchers in the field. At the commencement of the program, the Unit was working with 21 government agencies. By the end of 2013, this number had risen to 31.

The Western Australian Government embarked on a program of reform to ensure that services are not only accessible but also responsive to the needs of all Western Australians.

Our achievements in 2012-13

- Breastscreen WA, the Planning Department and the Department of Agriculture and Food received accolades from the Office of Multicultural Interests for their outstanding efforts in delivering innovative, accessible and appropriate services to Aboriginal people, and people of ethnic minorities. Details can be found on the OMI website at http://www.omi.wa.gov.au/omi_awards.cfm.
- The substantive equality project has moved into a new phase with the expansion of the Program Partners group to include nine new members. They include representatives from the Ethnic Communities Council of WA, the Centre for Human Rights, Aboriginal Legal Service and academics in the area of human rights and systemic race discrimination. They will help drive the next stage of the program to move into the non-government services sector.

- The SEU visited Aboriginal communities in the Pilbara region to seek feedback from community members affected by services which have been addressed as part of the Substantive Equality program, for example the new driver training and licensing requirements. Some community members who attended the meeting are pictured at right.



- The 31 participating departments are extending their assessments of existing policies and practices by using the new guidelines developed by a Substantive Equality pilot program for the assessment of new policies and initiatives.

- *Call the mediator!* Participating in an innovative hypothetical format, community leaders dealt with a hypothetical scenario to demonstrate the way in which the implementation of substantive equality in the non-government sector can lead to better outcomes in service delivery for all clients. Held on 20 June, the event was attended by 130 representatives of community organisations. Pictured from left are: Colleen Hayward, Tony Pietropiccolo, Suresh Rajan, Mike Brown, Tammy Solenec and Irina Cattalini.

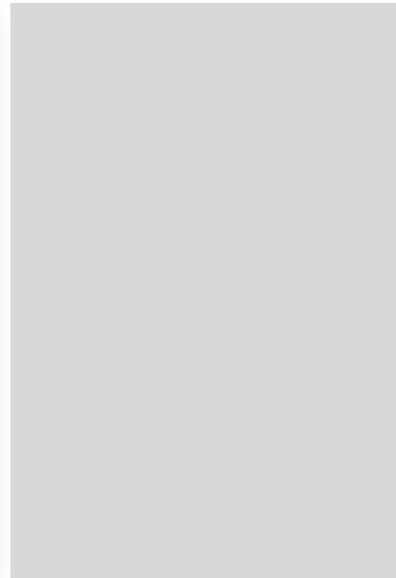


- Completed Needs and Impact Assessments of the participating departments have been progressively posted on the Commission website under resources in the Substantive Equality section. New NIAs have been posted from the Department of Health, Department of Training and Workforce Development.
- The Public Sector training needs analysis was completed and the result used to assist departments to determine their own training and development needs.
- A Train the Trainer course was trialled to assist departments to build concepts of systemic discrimination into their internal training.

Substantive equality at the EOC

The Commission is working towards developing a regional consultation plan for Aboriginal and ethnic minority communities for its third Needs and Impact Assessment. This work coincides with the Substantive Equality and Community Education and Training Units' scheduled visits to the regions.

The Commission has endorsed a process for assessment of new and revised policies, based on the work done in the Pilot Program.



Special projects

Under sections 80 and 82 of the *Equal Opportunity Act 1984* the Commissioner is empowered to carry out investigations, research and inquiries relating to discrimination or sexual or racial harassment of the kinds rendered unlawful under this Act.

This section of the Annual Report outlines activities undertaken with respect to this section of the Act.

The two projects reported on for 2012-13 year are:

- *Finding a Place*: An investigation into discrimination in the provision of public housing for Aboriginal people – release of final report.
- *A Better Way*: A report into the Department of Housing's disruptive behaviour strategy and more effective methods for dealing with tenants.

Finding a Place: a report of an investigation into discrimination in the provision of public housing for Aboriginal people

This year two forums were held to seek community feedback on the implementation of the report of this inquiry which was released by the Commissioner for Equal Opportunity in 2005.

The investigation identified policies and practices of the then Department of Housing and Works which tended to present greater difficulties in either gaining or maintaining tenancies for Aboriginal people who were characterised by large families, family violence, as well as parents



and grandparents in poor health, poverty and previous Homeswest tenancies. The recommendations addressed in detail all of the key functions, policies and practices of the Department.

The Monitoring Committee which oversaw the implementation of the recommendations formally wound up on 12 July 2010, and produced a final report. This final report documented the achievements of the Committee and recommends the future direction of the work of the Commission and the Department to progress the intent of *Finding a Place*.

The Committee now hosts six monthly forums to inform and seek feedback from a broader group of Aboriginal and housing organisations and are held at the Aboriginal Alcohol and Drug Service in East Perth.

Information about the Inquiry and a copy of the *Finding a Place: Final report for the section 80 Implementation and Monitoring Committee of the Inquiry into the Existence of Discriminatory Practices in relation to the provision of public housing to Aboriginal people in Western Australia* can be found on the Commission's website at:

<http://www.eoc.wa.gov.au/complaintsandinvestigations/FindingAPlace.aspx>

A better way: A report into the Department of Housing's disruptive behaviour strategy and more effective methods for dealing with tenants

In June 2012-13 the Commissioner for Equal Opportunity launched *A Better Way* report which explored more effective ways of dealing with disruptive behaviour in public housing.

The report was initiated under section 80 of the Act after the government had strengthened its three strikes policy against disruptive behaviour in public housing and there appeared to be an increase in complaints of alleged discrimination made to the Commission.

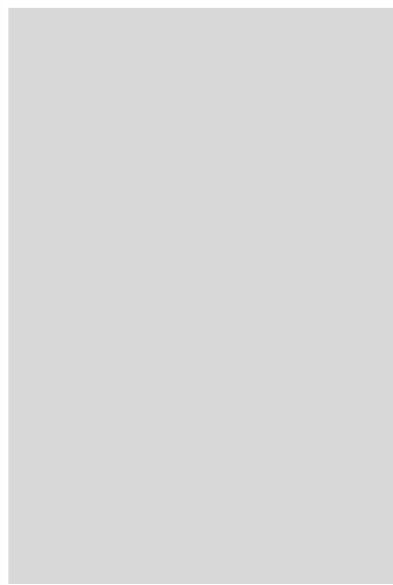
The report documents the Commission's long standing involvement with investigating discrimination in housing, how the current disruptive behaviour management strategy came into effect, a review of methods for dealing with disruptive behaviour in other states and overseas.

It found that during the investigation period, between June 2011 and January 2013, 46 complaints of alleged discrimination in accommodation related to this policy.

It concludes with recommendations for a better way of dealing with the issue.

The central theme of the report's recommendations is a co-ordinated, early intervention approach to assess and provide support to tenants who are experiencing difficulties.

The full Report is available on the Commission's website at www.eoc.wa.gov.au/publications/reviewandreports.



Significant issues affecting the Equal Opportunity Commission

Current and emerging issues and trends

Provision of information about equal opportunity

- Further implementation of the regional training program to enhance provision of training services to government, private organisations, non-government organisations and communities in regional Western Australia.
- There is an increasing level of requests for rights based education for new and emerging communities in Western Australia relating in particular to discrimination on the grounds of race, disability and age (youth).

Provision of redress for allegations of unfair treatment

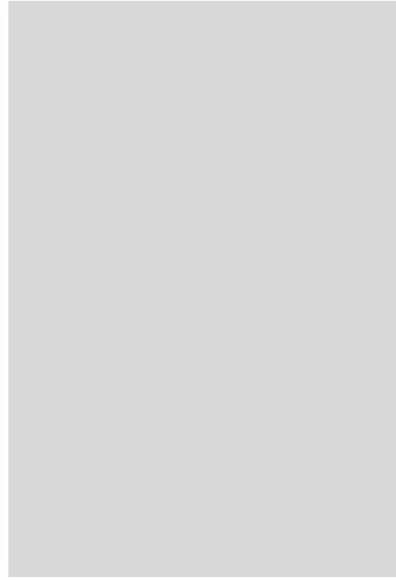
- An innovative method involving upfront conciliations is being introduced to further streamline the complaint handling process.

Substantive equality

- A number of government departments are now implementing substantive equality policies. A range of services is also being delivered by the not-for-profit sector in partnership with government, including contractual requirements for implementation of the policy.

Likely developments and forecast results of operations

- Late in June the State Government announced in the Budget's Program Rationalisation, the abolition of the Substantive Equality Unit. Its essential functions are to be incorporated into Community Education and Training.
- The State Government has also announced a review to be conducted into the Equal Opportunity Commission in 2013-14. Terms of reference are not yet available. The Review will be conducted by the Public Sector Commission.
- There has been an influx of race and impairment complaints in the area of accommodation and goods and services resulting, in part, from the 'three-strikes' policy. This increase has impacted on the workload of Conciliation Services and supporting roles within the Commission.



Disclosure and legal compliance

Financial statements

Certification of Financial Statements

For the Year Ended 30 June 2013

The accompanying financial statements of the Equal Opportunity Commission have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2013 and the financial position as at 30 June 2013.

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

J.Z. Milambo
Chief Finance Officer
Date: 23 Aug 2013

A Lucas
Acting Commissioner for Equal Opportunity
Date: 23 Aug 2013



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

COMMISSIONER FOR EQUAL OPPORTUNITY

Report on the Financial Statements

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

The financial statements comprise the Statement of Financial Position as at 30 June 2013, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, Schedule of Income and Expenses by Service, Schedule of Assets and Liabilities by Service, and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

Commissioner's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Commissioner for Equal Opportunity at 30 June 2013 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

Report on Controls

I have audited the controls exercised by the Commissioner for Equal Opportunity during the year ended 30 June 2013.

Controls exercised by the Commissioner for Equal Opportunity are those policies and procedures established by the Commissioner to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions.

Commissioner's Responsibility for Controls

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

Auditor's Responsibility

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

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

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

Opinion

In my opinion, the controls exercised by the Commissioner for Equal Opportunity are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2013.

Report on the Key Performance Indicators

I have audited the key performance indicators of the Commissioner for Equal Opportunity for the year ended 30 June 2013.

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

Commissioner's Responsibility for the Key Performance Indicators

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

Auditor's Responsibility

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

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

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

Opinion

In my opinion, the key performance indicators of the Commissioner for Equal Opportunity are relevant and appropriate to assist users to assess the Commissioner's performance and fairly represent indicated performance for the year ended 30 June 2013.

Independence

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

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

This auditor's report relates to the financial statements and key performance indicators of the Commissioner for Equal Opportunity for the year ended 30 June 2013 included on the Commissioner's website. The Commissioner's management is responsible for the integrity of the Commissioner's website. This audit does not provide assurance on the integrity of the Commissioner's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



GLEN CLARKE
DEPUTY AUDITOR GENERAL
Delegate of the Auditor General for Western Australia
Perth, Western Australia
28 August 2013

Commissioner for Equal Opportunity

Statement of Comprehensive Income for the year ended 30 June 2013

	Note	2013 \$	2012 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	6	2,894,473	2,941,519
Supplies and services	7	779,537	626,708
Depreciation and amortisation expense	8	70,423	69,739
Accommodation expenses	9	643,947	619,028
Other expenses	10	43,234	41,269
Total cost of services		4,431,614	4,298,263
Income			
<i>Revenue</i>			
User charges and fees	11	244,871	316,654
Commonwealth grants and contributions	12	17,378	3,289
Other revenue	13	27,477	11,606
Total revenue		289,726	331,549
Total income other than income from State Government		289,726	331,549
NET COST OF SERVICES		4,141,888	3,966,714
Income from State Government			
Service Appropriation	14	3,823,000	3,854,000
Service received free of charge	14	6,556	4,852
Total income from State Government		3,829,556	3,858,852
DEFICIT FOR THE PERIOD		(312,332)	(107,862)
Other comprehensive income		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(312,332)	(107,862)

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

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

Commissioner for Equal Opportunity
Statement of Financial Position for the year ended 30 June 2013

	Note	2013 \$	2012 \$
ASSETS			
Current Assets			
Cash and cash equivalents	25	232,484	215,791
Receivables	16	92,198	129,056
Amounts receivable for services	17	34,000	71,000
Other current assets	18	20,102	18,486
Total Current Assets		378,784	434,333
Non-Current Assets			
Restricted cash and cash equivalents	15,25	85,338	63,575
Amounts receivable for services	17	260,000	188,000
Plant and equipment	19	161,221	186,723
Intangible assets	20	42,686	33,027
Other non- current assets	18	-	298
Total Non-Current Assets		549,245	471,623
TOTAL ASSETS		928,029	905,956
LIABILITIES			
Current Liabilities			
Payables	22	449,451	209,975
Provisions	23	680,473	627,397
Total Current Liabilities		1,129,924	837,372
Non-Current Liabilities			
Provisions	23	139,296	134,443
Total Non-Current Liabilities		139,296	134,443
TOTAL LIABILITIES		1,269,220	971,815
NET ASSETS		(341,191)	(65,859)
EQUITY			
Contributed Equity	24	518,000	481,000
Accumulated deficit		(859,191)	(546,859)
TOTAL EQUITY		(341,191)	(65,859)

The 'Schedule of Assets and Liabilities by Service'

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

Commissioner for Equal Opportunity
Statement of Changes in Equity for the year ended 30 June 2013

	Note	Contributed equity \$	Accumulated deficit \$	Total equity \$
Balance at 1 July 2011	24	481,000	(438,997)	42,003
Deficit		-	(107,862)	(107,862)
Total comprehensive income for the period		-	(107,862)	(107,862)
Transactions with owners in their capacity as owners:				
Capital appropriations		-	-	-
Total		-	-	-
Balance at 30 June 2012		481,000	(546,859)	(65,859)
Balance at 1 July 2012		481,000	(546,859)	(65,859)
Deficit		-	(312,332)	(312,332)
Total comprehensive income for the period		-	(312,332)	(312,332)
Transactions with owners in their capacity as owners:				
Capital appropriations		37,000	-	37,000
Total		37,000	-	37,000
Balance at 30 June 2013		518,000	(859,191)	(341,191)

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

Commissioner for Equal Opportunity
Statement of Cash Flows for the year ended 30 June 2013

	Note	2013 \$	2012 \$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		3,709,000	3,740,000
Capital appropriation		37,000	-
Holding account drawdowns		79,000	79,000
Net Cash provided by State Government		3,825,000	3,819,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(2,826,706)	(2,873,153)
Supplies and services		(1,241,770)	(1,194,078)
GST payments on purchases		(124,850)	(129,829)
Receipts			
Receipts from services		316,063	334,946
GST receipts on sales		27,030	33,462
GST receipts from taxation authority		108,504	89,788
Net cash provided by/(used in) operating activities	25	(3,741,729)	(3,738,864)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(20,167)	(21,980)
Net cash provided by/(used in) investing activities		(20,167)	(21,980)
Net increase/(decrease) in cash and cash equivalents		38,456	58,156
Cash and cash equivalents at the beginning of period		279,366	221,210
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	25	317,822	279,366

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

Commissioner for Equal Opportunity

Schedule of Income and Expense by Service for the year ended 30 June 2013

	Provision of Information		Avenue for Redress		Total	
	2013 \$	2012 \$	2013 \$	2012 \$	2013 \$	2012 \$
COST OF SERVICES						
<u>Expenses</u>						
Employee benefits expense	1,733,789	1,751,380	1,160,684	1,190,139	2,894,473	2,941,519
Supplies and services	437,710	349,515	341,827	277,193	779,537	626,708
Depreciation and amortisation expense	39,543	38,893	30,880	30,846	70,423	69,739
Accommodation expenses	361,576	345,232	282,371	273,796	643,947	619,028
Other expenses	24,276	23,016	18,958	18,253	43,234	41,269
Total cost of services	2,596,894	2,508,036	1,834,720	1,790,227	4,431,614	4,298,263
<u>Income</u>						
User charges and fees	244,871	316,654	-	-	244,871	316,654
Commonwealth grants and contributions	17,378	3,289	-	-	17,378	3,289
Other revenue	27,477	11,606	-	-	27,477	11,606
Total income other than income from State Government	289,726	331,549	-	-	289,726	331,549
NET COST OF SERVICES	2,307,168	2,176,487	1,834,720	1,790,227	4,141,888	3,966,714
<u>Income from State Government</u>						
Service appropriation	2,148,526	2,164,021	1,674,474	1,689,979	3,823,000	3,854,000
Services received free of charge	3,684	2,889	2,872	1,963	6,556	4,852
Total income from State Government	2,152,210	2,166,910	1,677,356	1,691,942	3,829,556	3,858,852
DEFICIT FOR THE PERIOD	(154,958)	(9,577)	(157,374)	(98,285)	(312,332)	(107,862)

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

Commissioner for Equal Opportunity
Schedule of Assets and Liabilities by Service as at 30 June 2013

	Provision of Information		Avenue for Redress		Total	
	2013 \$	2012 \$	2013 \$	2012 \$	2013 \$	2012 \$
<u>ASSETS</u>						
Current assets	258,738	296,682	120,046	137,651	378,784	434,333
Non-current assets	375,176	322,154	174,069	149,469	549,245	471,623
Total assets	633,914	618,836	294,115	287,120	928,029	905,956
<u>LIABILITIES</u>						
Current liabilities	771,827	571,991	358,097	265,381	1,129,924	837,372
Total non-current liabilities	95,150	91,835	44,146	42,608	139,296	134,443
Total liabilities	866,977	663,826	402,243	307,989	1,269,220	971,815
NET ASSETS	(233,063)	(44,990)	(108,128)	(20,869)	(341,191)	(65,859)

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

Commissioner for Equal Opportunity
Summary of Consolidated Account Appropriations and Income Estimates for the
 year ended 30 June 2013

	2013 Estimate	2013 Actual	Variance	2013 Actual	2012 Actual	Variance
	\$	\$	\$	\$	\$	\$
<u>Delivery Services</u>						
Item 86 Net amount appropriated to deliver services	3,378,000	3,569,000	191,000	3,569,000	3,607,000	(38,000)
Amount Authorised by Other Statutes -Salaries and Allowances Act 1975	254,000	254,000	-	254,000	247,000	7,000
Total appropriations provided to deliver services	3,632,000	3,823,000	191,000	3,823,000	3,854,000	(31,000)
<u>Capital</u>						
Item 153 Capital appropriations	-	37,000	37,000	37,000	-	37,000
GRAND TOTAL	3,632,000	3,860,000	228,000	3,860,000	3,854,000	6,000
<u>Details of Expenses by Services</u>						
Provision of Information	2,349,000	2,596,894	247,894	2,596,894	2,508,036	88,858
Avenue of Redress	1,629,000	1,834,720	205,720	1,834,720	1,790,227	44,493
Total Cost of Services	3,978,000	4,431,614	453,614	4,431,614	4,298,263	133,351
Less total income	(338,000)	(289,726)	65,274	(289,726)	(331,549)	(41,823)
Net Cost of Services	3,640,000	4,166,538	526,538	4,166,538	3,966,714	199,824
Adjustments	(8,000)	(343,538)	(335,538)	(343,538)	(112,714)	(230,824)
Total appropriations provided to deliver services	3,632,000	3,823,000	191,000	3,823,000	3,854,000	(31,000)
<u>Capital Expenditure</u>						
Purchase of non-current intangible assets	79,000	-	(79,000)	0	21,980	(21,980)
Adjustments for other funding sources	(79,000)	37,000	116,000	37,000	(21,980)	58,980
Capital appropriations	-	37,000	37,000	37,000	-	37,000

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

Note 29 'Explanatory statement' provides details of any significant variations between estimates and actual results 2013 and between the actual results for 2013 and 2012.

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Notes to the Financial Statements for the year ended 30 June 2013

Note 1. Australian Accounting Standards

General

The Commission's financial statements for the year ended 30 June 2013 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

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

Early adoption of standards

The Commission cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. There has been no early adoption of Australian Accounting Standards that have been issued or amended [but are not operative] by the Commission for the annual reporting period ended 30 June 2013.

Note 2. Summary of significant accounting policies

(a) General statement

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

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

Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

(b) Basis of preparation

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

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

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

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Notes to the Financial Statements for the year ended 30 June 2013

Note 3 'Judgements made by management in applying accounting policies' discloses judgements that have been made in the process of applying the Commission's accounting policies resulting in the most significant effect on amounts recognised in the financial statements.

Note 4 'Key sources of estimation uncertainty' discloses key assumptions made concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(c) Reporting entity

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

Mission

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

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

Services

The Commission provides the following services:

Service 1: Provision of Information

Comprises information and advice regarding equal opportunity and human rights.

Service 2: Avenue of Redress

Comprises avenue of redress for unlawful discrimination and unreasonable treatment.

(d) Contributed equity

AASB Interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 Contributions by Owners made to Wholly Owned Public Sector Entities and have been credited directly to Contributed equity.

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Notes to the Financial Statements for the year ended 30 June 2013

(e) Income

Revenue recognition

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

Sale of goods

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

Provision of services

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

Service appropriations

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

Net appropriation determination

The Treasurer may make a determination providing for prescribed receipts to be retained for services under the control of the Commission. In accordance with the determination specified in the 2012-2013 Budget Statements, the Commission retained \$289,726 in 2013 (\$331,549 in 2012) from the following:

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

Grants, donations, gifts and other non-reciprocal contributions

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

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

The Commission received funding from the Commonwealth for the provision of service for the Indian Ocean Territories \$15,000 in 2013, \$3289 in 2012.

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Notes to the Financial Statements for the year ended 30 June 2013

Gains

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

(f) Plant and equipment

Capitalisation/expensing of assets

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

Initial recognition and measurement

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

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

Subsequent measurement

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

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

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

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

(g) Intangible assets

Capitalisation/expensing of assets

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

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Notes to the Financial Statements for the year ended 30 June 2013

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

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

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

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

Website Costs 3 years

Software (a) 3-5 years

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

Website costs

Website costs are charged as expenses when they are incurred unless they relate to the acquisition or development of an asset when they may be capitalised and amortised. Generally, costs in relation to feasibility studies during the planning phase of a website, and ongoing costs of maintenance during the operating phase are expensed. Costs incurred in building or enhancing a website, to the extent that they represent probable future economic benefits that can be reliably measured, are capitalised.

Computer Software

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

(h) Impairment of assets

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

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Notes to the Financial Statements for the year ended 30 June 2013

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

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

(i) Leases

The Commission has not entered into any finance leases.

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

(j) Financial instruments

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

Receivables; and
Financial liabilities measured at amortised cost.

Financial instruments have been disaggregated into the following classes

Financial Assets

- Cash and cash equivalents
- Restricted cash and cash equivalents
- Receivables
- Amounts receivable for services

Financial Liabilities

- Payables

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

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

(k) Cash and cash equivalents

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

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Notes to the Financial Statements for the year ended 30 June 2013

(l) Accrued salaries

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

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

(m) Amounts receivable for services (holding account)

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

(n) Receivables

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

(o) Payables

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

(p) Provisions

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

Provisions - employee benefits

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

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Notes to the Financial Statements for the year ended 30 June 2013

Annual leave

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

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

When assessing expected future payments consideration is given to expected future wage and salary levels including non salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

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

Long service leave

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

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

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Unconditional long service leave provisions are classified as current liabilities as the Commission does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Commission has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

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Notes to the Financial Statements for the year ended 30 June 2013

Purchased Leave

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

Superannuation

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

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

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

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

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

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

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Notes to the Financial Statements for the year ended 30 June 2013

Provisions – other

Employment on-costs

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of the Commission's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

(q) Superannuation expense

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

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

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

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

(s) Comparative figures

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

Note 3. Judgements made by management in applying accounting policies

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

Operating lease commitments

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

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Notes to the Financial Statements for the year ended 30 June 2013

Note 4. Key sources of estimation uncertainty

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

Long Service Leave

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

Note 5. Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

The Commission has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2012 that impacted on the Commission.

AASB 2011-9 *Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 121, 132, 133, 134, 1039 & 1049]*

This Standard requires to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently (reclassification adjustments). There is no financial impact.

Voluntary changes in accounting policy

There is no voluntary change in accounting policy which has been adopted by the Commission.

Future impact of Australian Accounting Standards not yet operative

The Commission cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. Consequently, the Commission has not applied early any following Australian Accounting Standards that have been issued that may impact the Commission. Where applicable, the Commission plans to apply these Australian Standards from their application date:

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Notes to the Financial Statements for the year ended 30 June 2013

		Operative for reporting periods beginning on/after
AASB 9	<p><i>Financial Instruments</i></p> <p>This Standard supersedes AASB 139 <i>Financial Instruments: Recognition and Measurement</i>, introducing a number of changes to accounting treatments. AASB 2012-6 <i>Amendments to Australian Accounting Standards – mandatory Effective Date of AASB 9 and Transition Disclosures amended the mandatory application date of this Standard to 1 January 2015</i>. The Commission has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2015
AASB 13	<p><i>Fair Value Measurement</i></p> <p>This Standard defines fair value, sets out a framework for measuring fair value and requires disclosures about fair value measurements. There is no financial impact.</p>	1 Jan 2013
AASB 119	<p><i>Employee Benefits</i></p> <p>This Standard supersedes AASB 119 <i>Employee Benefits</i> (October 2010), making changes to the recognition, presentation and disclosure requirements.</p> <p>The Commission does not have any defined benefit plans, and therefore the financial impact will be limited to the effect of discounting annual leave and long service leave liabilities that were previously measured at the undiscounted amounts.</p>	1 Jan 2013

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Notes to the Financial Statements for the year ended 30 June 2013

AASB 1053	<i>Application of Tiers of Australian Accounting Standards</i>	1 Jul 2013
	This Standard establishes a differential financial reporting framework consisting of two tiers of reporting requirements for preparing general purpose financial statements. There is no financial impact.	
AASB 1055	<i>Budgetary Reporting</i>	1 Jul 2014
	This Standard specifies the nature of budgetary disclosures, the circumstances in which they are to be included in the general purpose financial statements of not-for-profit entities with the GGS. The Commission will be required to disclose additional budgetary information and explanations of major variances between actual and budgeted amounts, though there is no financial impact.	
AASB 2010-2	<i>Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASB 1, 2, 3, 5, 7, 8, 101, 102, 107, 108, 110, 111, 112, 116, 117, 119, 121, 123, 124, 127, 128, 131, 133, 134, 136, 137, 138, 140, 141, 1050 & 1052 and Int 2, 4, 5, 15, 17, 127, 129, & 1052]</i>	1 Jul 2013
	This Standard makes amendments to Australian Accounting Standards and Interpretations to introduce reduced disclosure requirements for certain types of entities. There is no financial impact.	
AASB 2010-7	<i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Int 2, 5, 10, 12, 19 & 127]</i>	1 Jan 2015
	This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010. AASB 2012-6 amended the mandatory application date of this Standard to 1 January 2015. The Commission has not yet determined the application or the potential impact of this Standard.	

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Notes to the Financial Statements for the year ended 30 June 2013

AASB 2011-8 *Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 9, 2009-11, 2010-7, 101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 & 1038 and Int 2, 4, 12, 13, 14, 17, 19, 131 & 132]* 1 Jan 2013

This Standard replaces the existing definition and fair value guidance in other Australian Accounting Standards and Interpretations as the result of issuing AASB 13 in September 2011. There is no financial impact

AASB 2011-10 *Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) [AASB 1, 8, 101, 124, 134, 1049 & 2011-8 and Int 14]* 1 Jan 2013

This Standard makes amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 119 in September 2011. There is limited financial impact.

AASB 2011-11 *Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements* 1 Jul 2013

This Standard gives effect to Australian Accounting Standards – Reduced Disclosure Requirements for AASB 119 (September 2011). There is no financial impact.

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Notes to the Financial Statements for the year ended 30 June 2013

AASB 2012-1 *Amendments to Australian Accounting Standards – Fair Value Measurement – Reduced Disclosure Requirements [AASB 3, 7, 13, 140 & 141]* 1 Jul 2013

This Standard establishes and amends reduced disclosure requirements for additional and amended disclosures arising from AASB 13 and the consequential amendments implemented through AASB 2011-8. There is no financial impact.

AASB 2012-2 *Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities [AASB 7 & 132]* 1 Jan 2013

This Standard amends the required disclosures in AASB 7 to include information that will enable users of an entity's financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the entity's financial position. There is no financial impact.

AASB 2012-3 *Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]* 1 Jan 2014

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

AASB 2012-6 *Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9 and Transition Disclosures [AASB 9, 2009-11, 2010-7, 2011-7 & 2011-8]* 1 Jan 2013

This Standard amends the mandatory effective date of AASB 9 *Financial Instruments* to 1 January 2015. Further amendments are also made to consequential amendments arising from AASB 9 that will now apply from 1 January 2015 and to consequential amendments arising out of the Standards that will still apply from 1 January 2013. There is no financial impact.

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Notes to the Financial Statements for the year ended 30 June 2013

AASB 2012-7 *Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASB 7, 12, 101 & 127]* 1 Jul 2013

This Standard adds to or amends the Australian Accounting Standards to provide further information regarding the differential reporting framework and the two tiers of reporting requirements for preparing general financial statement. There is no financial impact.

AASB 2012-10 *Amendments to Australian Accounting Standards – Transition Guidance and Other Amendments [AASB 1, 5, 7, 8, 10, 11, 12, 13, 101, 108, 112, 118, 119, 127, 128, 132, 133, 134, 137, 1023, 1038, 1039, 1049 & 2011-7 and Int 12]* 1 Jan 2013

This Standard makes amendments to AASB 10 and related Standards to revise the transition guidance relevant to the initial application of those Standards, and to clarify the circumstances in which adjustments to an entity's previous accounting for its involvement with other entities are required and the timing of such adjustments.

The Standard was issued in December 2012. The Commission has not yet determined the application or the potential impact of the Standard.

AASB 2012-11 *Amendments to Australian Accounting Standards- Reduced Disclosure Requirements and Other Amendments [AASB 1, 2, 8, 10, 107, 128, 133, 134 & 2011-4]* 1 Jul 2013

This Standard makes various editorial corrections to Australian Accounting Standards – Reduced Disclosure Requirements (Tier 2). These corrections ensure that the Standards reflect decisions of the AASB regarding the Tier 2 requirements.

The Standard also extends the relief from consolidation and the equity method (in the new Consolidation and Joint Arrangements Standards) to entities complying with Australian Accounting Standards – Reduced Disclosure Requirements. There is no financial impact.

Changes in accounting estimates

There were no changes in accounting estimates that will have an effect on the current reporting period.

Commissioner for Equal Opportunity
Notes to the Financial Statements for the year ended 30 June 2013

Note 6. Employee benefits expense

	2013 \$	2012 \$
Wages and salaries (a)	2,623,160	2,659,797
Superannuation – defined contribution plans (b)	245,976	250,108
Other related expenses	25,337	31,614
	2,894,473	2,941,519

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

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

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

Note 7. Supplies and services

	2013 \$	2012 \$
Communications	49,477	36,163
Consultants and contractors	407,031	293,124
Consumables	34,649	53,565
Materials	55,542	20,329
Travel	41,446	49,866
Other	191,392	173,661
	779,537	626,708

Commissioner for Equal Opportunity
Notes to the Financial Statements for the year ended 30 June 2013

Note 8. Depreciation and amortisation expense

	2013 \$	2012 \$
<u>Depreciation</u>		
Office equipment	12,877	14,132
Computer hardware	4,049	4,260
Furniture fixtures and fittings	28,743	28,743
Total depreciation	45,669	47,135
<u>Amortisation</u>		
Intangible assets	24,754	22,604
Total amortisation	24,754	22,604
Total depreciation and amortisation	70,423	69,739

Note 9. Accommodation expenses

	2013 \$	2012 \$
Building rental operating lease expense	643,947	619,028
	643,947	619,028

Note 10. Other expenses

	2013 \$	2012 \$
Bad Debts	-	-
Employment on costs (a)	4,304	3,976
Other expenses (b)	38,930	37,293
	43,234	41,269

- (a) Includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liability is included at note 23 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.
- (b) Include audit fees which generally would be the final audit fee for the previous year's audit plus the interim audit fee (if any) for the current year's audit.

Commissioner for Equal Opportunity
Notes to the Financial Statements for the year ended 30 June 2013

Note 11. User charges and fees

	2013 \$	2012 \$
Training course fees	240,105	300,849
Other services provided	4,768	15,805
	244,873	316,654

Note 12. Commonwealth grants and contributions

	2013 \$	2012 \$
Grant from Commonwealth – Indian Ocean Territories	17,378	3,289
	17,378	3,289

Note 13. Other gains

	2013 \$	2012 \$
Recoups	3,955	-
Other revenues	23,522	11,606
	27,477	11,606

Note 14. Income from State Government

	2013 \$	2012 \$
Appropriation received during the period:		
Service appropriations (a)	3,823,000	3,854,000
	3,823,000	3,854,000
Service received free of charge (b)		
Determined on the basis of the following estimates provided by agencies:		
DoF – Building and Management Works	6,556	4,852
	6,556	4,852
	3,829,556	3,858,852

Commissioner for Equal Opportunity

Notes to the Financial Statements for the year ended 30 June 2013

- (a) Service appropriations fund the net cost of services delivered. Appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.
- (b) Assets or services received free of charge or for nominal cost are recognised as revenue at fair value of the assets and/or services that can be reliably measured and which would have been purchased if they were not donated.

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

Note 15. Restricted cash and cash equivalents

	2013 \$	2012 \$
<u>Non-current</u>		
Accrued salaries suspense account (a)	85,338	63,575
	85,338	63,575

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

Note 16. Receivables

	2013 \$	2012 \$
<u>Current</u>		
Receivables	79,812	106,149
GST Receivable	12,386	22,907
Total Current	92,198	129,056

Note 17. Amounts receivable for services (Holding Account)

	2013 \$	2012 \$
Current	34,000	71,000
Non-Current	260,000	188,000
	294,000	259,000

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

Commissioner for Equal Opportunity

Notes to the Financial Statements for the year ended 30 June 2013

Note 18. Other assets

	2013	2012
	\$	\$
<u>Current</u>		
Prepayments	20,102	18,486
Total Current	20,102	18,486
<u>Non-Current</u>		
Prepayments	-	298
Total Non-Current	-	298
	20,102	18,784

Note 19. Plant and Equipment

	2013	2012
	\$	\$
<u>Office equipment</u>		
At cost	59,307	73,178
Accumulated depreciation	(34,861)	(56,022)
	24,446	17,156
<u>Furniture fixtures and fittings</u>		
At cost	284,725	284,725
Accumulated depreciation	(151,998)	(123,255)
	132,727	161,470
<u>Computer Hardware</u>		
At cost	29,621	29,621
Accumulated depreciation	(25,573)	(21,524)
	4,048	8,097
	161,221	186,723

Commissioner for Equal Opportunity

Notes to the Financial Statements for the year ended 30 June 2013

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

	Office equipment	Furniture fixture and fittings	Computer hardware(a)	Total
	\$	\$	\$	\$
2013				
Carrying amount at start of year	17,156	161,470	8,097	186,723
Additions	20,167	-	-	20,167
Disposals	-	-	-	-
Depreciation	(12,877)	(28,743)	(4,048)	(45,668)
Carrying amount at end of year	24,445	132,726	4,049	161,220
2012				
Carrying amount at start of year	19,558	190,213	9,607	219,378
Additions	11,730	-	2,750	14,480
Disposals	-	-	-	-
Depreciation	(14,132)	(28,743)	(4,260)	(47,135)
Carrying amount at end of year	17,156	161,470	8,097	186,723

Commissioner for Equal Opportunity
Notes to the Financial Statements for the year ended 30 June 2013

Note 20. Intangible Assets

	2013	2012
	\$	\$
<u>Computer Software</u>		
At cost	72,574	62,811
Accumulated amortisation	(54,538)	(29,784)
<u>Work in Progress</u>		
At cost	24,650	-
Total intangible asset	42,686	33,027

Reconciliations:		
<u>Computer Software</u>		
Carrying amount at start of year	33,027	48,131
Transfer	-	-
Additions	9,763	7,500
Amortisation expense	(24,754)	(22,604)
<u>Work in Progress</u>		
Carrying amount at start of year	-	-
Additions	24,650	-
Carrying amount at end of year	42,686	33,027

Note 21. Impairment of assets

There were no indications of impairment to plant and equipment and intangible assets at 30 June 2013.

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

Note 22. Payables

	2013	2012
	\$	\$
<u>Current</u>		
Accrued salaries	59,806	54,456
Accrued expenses	333,672	92,612
Trade payables	51,485	55,084
Unearned revenue	-	7,823
Commonwealth Paid Parental Leave	4,488	-
Total Current	449,451	209,975

Commissioner for Equal Opportunity
Notes to the Financial Statements for the year ended 30 June 2013

Note 23. Provisions

	2013 \$	2012 \$
<u>Current</u>		
<i>Employee benefits provision</i>		
Annual leave (a)	191,212	169,434
Long service leave (b)	532,318	448,370
Purchased leave (c)	2,382	5,617
	725,912	623,421
<i>Other provisions</i>		
Employment on-costs (d)	4,304	3,976
	4,304	3,976
	730,216	627,397
<u>Non-current</u>		
<i>Employee benefits provision</i>		
Long service leave (b)	138,423	133,591
	138,423	133,591
<i>Other provisions</i>		
Employment on-costs (d)	873	852
	873	852
	139,296	134,443

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

	2013 \$	2012 \$
Within 12 months of the end of the reporting period	149,297	131,443
More than 12 months after the reporting period	44,427	37,991
	193,724	169,434

Commissioner for Equal Opportunity

Notes to the Financial Statements for the year ended 30 June 2013

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

	2013 \$	2012 \$
Within 12 months of the end of the reporting period	166,186	160,704
More than 12 months after the reporting period	452,300	421,257
	618,486	581,961

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

	2013 \$	2012 \$
Within 12 months of the end of the reporting period	2,383	5,617
	2,383	5,617

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

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

	2013 \$	2012 \$
Movements in each class of provisions during the financial year, other than employee benefits, are set out below.		
<u>Employment on-cost provision</u>		
Carrying amount at start of year	4,828	4,301
Additional provisions recognised	349	527
Carrying amount at end of year	5,177	4,828

Commissioner for Equal Opportunity

Notes to the Financial Statements for the year ended 30 June 2013

Note 24. Equity

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

Contributed equity

	2013 \$	2012 \$
Balance at start of period	481,000	481,000
<u>Contributions by owners</u>		
Capital appropriation	37,000	-
Total contribution by owners	-	-
Balance at end of period	518,000	481,000

Accumulated deficit

	2013 \$	2012 \$
Balance at start of year	(546,859)	(438,997)
Result for the period	(312,332)	(107,862)
Balance at end of year	(859,191)	(546,859)
Total Equity at end of period	(341,191)	(65,859)

Note 25. Notes to the Statement of Cash Flows

Reconciliation of cash

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

	2013 \$	2012 \$
Cash and cash equivalents	232,484	215,791
Restricted cash and cash equivalents (refer to note 15 'Restricted cash and cash equivalents')	85,338	63,575
	317,822	279,366

Commissioner for Equal Opportunity

Notes to the Financial Statements for the year ended 30 June 2013

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

	2013 \$	2012 \$
Net cost of services	(4,141,888)	(3,966,714)
<u>Non-cash items:</u>		
Depreciation and amortisation expense	70,423	69,739
Service received free of charge	6,556	4,852
<u>(Increase)/decrease in assets:</u>		
Current receivables (a)	26,337	(4,426)
Other current assets	(1,318)	(9,701)
<u>Increase/(decrease) in liabilities:</u>		
Current payables (a)	239,478	97,884
Current provisions	53,076	51,030
Non-current provisions	4,853	25,306
Net GST receipts/(payments) (b)	10,684	(6,579)
Change in GST in receivables/payables (c)	(9,928)	(255)
Net cash provided by/(used in) operating activities	(3,741,729)	(3,738,864)

- (a) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.
- (b) This is the net GST paid/received, i.e cash transaction.
- (c) This reverses out the GST in receivables and payables.

Note 26. Commitments

The commitments below are inclusive of GST were relevant.

Non-cancellable operating lease commitments

	2013 \$	2012 \$
Commitments for minimum lease payments are payable as follows:		
Within 1 year	562,536	537,235
Later than 1 year and not later than 5 years	2,243,242	2,146,643
Later than 5 years	1,029,444	1,521,764
	3,835,222	4,205,642

Commissioner for Equal Opportunity

Notes to the Financial Statements for the year ended 30 June 2013

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

Note 27. Contingent liabilities and contingent assets

There are no contingent liabilities or contingent assets as at 30 June 2013.

Note 28. Event occurring after the balance sheet date

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

Note 29. Explanatory Statement

Significant variations between estimates and actual results for income and expense as presented in the financial statement titled 'Summary of Consolidated Account Appropriations and Income Estimates' are shown below. Significant variations are considered to be those greater than 10% or \$20,000.

Total appropriation to deliver services

	2013 Estimate \$	2013 Actual \$	Variance \$
Total appropriation provided to deliver services for the period	3,632,000	3,823,000	(191,000)
Total income	338,000	289,726	48,274

Significant variances between estimate and actual for 2013

This variation relates to

1. The approval of supplementary funding of \$301,000 for accommodation rent increases was offset by an FTE ceiling reduction of \$142,000.
2. Additional funding of \$32,000 to assist in the preparation of the decommission from the OSS Bureau of Services scheduled for November 2013.

Commissioner for Equal Opportunity

Notes to the Financial Statements for the year ended 30 June 2013

	2013 Actual \$	2012 Actual \$	Variance \$
Total appropriation provided to deliver services for the period	3,823,000	3,854,000	(31,000)
Total income	289,726	331,549	11,150

Significant variances between actual results for 2013 and 2012

The Commission received additional funding of \$32,000 to assist in the preparation for the decommissioning from the OSS bureau of services scheduled for November 2013.

Service expenditure

Significant variances between estimate and actual for 2013

	2013 Estimate \$	2013 Actual \$	Variance \$
Provision of Information	2,349,000	2,596,894	(247,894)
Avenue of Redress	1,629,000	1,834,720	(205,720)

Significant variances between actual results for 2013 and 2012

	2013 Actual \$	2012 Actual \$	Variance \$
Provision of Information	2,596,894	2,508,036	88,858
Avenue of Redress	1,834,720	1,790,227	44,493

Commissioner for Equal Opportunity

Notes to the Financial Statements for the year ended 30 June 2013

The increase in expenditure directly relates to increased expenditure for the OSS decommissioning project and funding provided for accommodation rental increases.

Capital contribution

Significant variances between estimate and actual 2013

	2013 Estimate \$	2013 Actual \$	Variance \$
Capital expenditure	-	37,000	37,000

The variance represents the capital expenditure associated with Section 25 transfer of funds for the decommissioning from the OSS Bureau of Services.

Significant variances between actual results for 2012 and 2013

	2013 Actual \$	2012 Actual \$	Variance \$
Capital expenditure	37,000	-	37,000

The variance represents the capital expenditure associated with the section 25 transfer of funds for the Decommissioning of Shared Services project.

Note 30. Financial instruments

(t) Financial risk management objectives and policies

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

Credit risk

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

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

Commissioner for Equal Opportunity

Notes to the Financial Statements for the year ended 30 June 2013

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

Liquidity risk

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

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

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

Market risk

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

(u) Categories of financial instruments

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

	2013 \$	2012 \$
<u>Financial Assets</u>		
Cash and cash equivalents	232,484	215,791
Restricted cash and cash equivalents	85,338	63,575
Receivables (a)	373,812	365,149
<u>Financial Liabilities</u>		
Financial liabilities measured at amortised cost	449,453	209,975

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

Commissioner for Equal Opportunity

Notes to the Financial Statements for the year ended 30 June 2013

(v) Financial instrument disclosures

Credit risk

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

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

Ageing analysis of financial assets

	Carrying Amount	Not past due and not impaired	Past due but not impaired					Impaired financial assets
			Up to 1 months	1 -3 months	3 months to 1 year	1-5 years	More than 5 years	
	\$	\$	\$	\$	\$	\$	\$	\$
2013								
Cash and cash equivalents	232,484	232,484		-	-	-	-	-
Restricted cash and cash equivalents	85,338	85,338	-	-	-	-	-	-
Receivables (a)	79,812	56,408	3,500	15,777	4,127	-	-	-
Amounts receivable for services	294,000	294,000		-	-	-	-	-
	691,634	668,230	3,500	15,777	4,127			
2012								
Cash and cash equivalents	215,791	215,791	-	-	-	-	-	-
Restricted cash and cash equivalents	63,575	63,575	-	-	-	-	-	-
Receivables (a)	106,149	106,149	94,499	7,424	825	3,401	-	-
A-mounts receivable for services	259,000	259,000	-	-	-	-	-	-
	644,515	644,515	94,499	7,424	825	3,401		

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

Commissioner for Equal Opportunity

Notes to the Financial Statements for the year ended 30 June 2013

Liquidity risk and interest rate exposure

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

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

	<u>Interest rate exposure</u>					<u>Nominal Amount</u>	<u>Maturity Dates</u>				
	<u>Weighted average effective interest rate</u>	<u>Carrying Amount</u>	<u>Fixed interest rate</u>	<u>Variable interest rate</u>	<u>Non-Interest Bearing</u>		<u>Up to 1 months</u>	<u>1-3 months</u>	<u>3 months to 1 year</u>	<u>1-5 years</u>	<u>More than 5 years</u>
	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
2013											
<u>Financial Assets</u>											
Cash and cash equivalents	-	232,484	-	-	232,484	232,484	232,484	-	-	-	-
Restricted cash and cash equivalents	-	85,338	-	-	85,338	85,338	-	-	85,338	-	-
Receivables (a)	-	79,812	-	-	79,812	79,812	64,446	12,770	1,596	-	-
Amounts receivable for services	-	294,000	-	-	294,000	294,000	294,000	-	-	-	-
	-	691,634	-	-	691,634	691,634	591,930	12,770	1,596	85,338	-
<u>Financial Liabilities</u>											
Payables	-	449,453	-	-	449,453	449,453	449,453	-	-	-	-
	-	449,453	-	-	449,453	449,453	449,453	-	-	-	-

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

Commissioner for Equal Opportunity
Notes to the Financial Statements for the year ended 30 June 2013

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

	Weighted average effective interest	Carrying Amount	Interest rate exposure			Nominal Amount	Maturity Dates				
			Fixed interest rate	Variable interest rate	Non-Interest Bearing		Up to 1 months	1- 3 months	3 months to 1	1-5 years	More than 5
2012											
<u>Financial Assets</u>											
Cash and cash equivalents	-	215,791	-	-	215,791	215,791	215,791	-	-	-	-
Restricted cash and cash equivalents	-	63,575	-	-	63,575	63,575	-	-	-	63,575	-
Receivables (a)	-	106,149	-	-	106,149	106,149	94,499	7,424	825	3,401	-
Amounts receivable for services	-	259,000	-	-	259,000	259,000	79,000	-	79,000	101,000	-
	-	644,515	-	-	644,515	644,515	389,290	7,424	79,825	167,976	-
<u>Financial Liabilities</u>											
Payables	-	209,975	-	-	209,975	209,975	209,975	-	-	-	-
	-	209,975	-	-	209,975	209,975	209,975	-	-	-	-

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

Interest rate sensitivity analysis

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

Fair Values

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

Commissioner for Equal Opportunity

Notes to the Financial Statements for the year ended 30 June 2013

Note 31. Remuneration of senior officers

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

\$	2013 No of Officers	2012 No of Officers
110,001 – 120,000	3	2
120,001 – 130,000	1	2
130,001 – 140,000	-	1
140,001 – 150,000	1	-
160,001 – 170,000	-	1
170,001 – 180,000	-	-
190,001 – 200,000	1	-
260,001 – 270,000	1	1

	2013 \$	2012 \$
Base remuneration and superannuation	1,032,110	991,758
Annual leave and long service leave accruals	18,733	24,471
Other benefits	23,670	23,246
Total remuneration of senior officers	1,074,513	1,039,475

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

Note 32. Remuneration of Auditor

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

	2013 \$	2012 \$
Auditing the accounts, financial statements and key performance indicators	30,400	29,000
	30,400	29,000

Commissioner for Equal Opportunity

Notes to the Financial Statements for the year ended 30 June 2013

Note 33. Indian Oceans Territories

	2013	2012
	\$	\$
Balance at the start of the period	-	(3,289)
Receipts	15,000	3,289
Payments	(17,378)	-
Balance at the end of period	(2,378)	-

Note 34. Supplementary financial information

Write offs

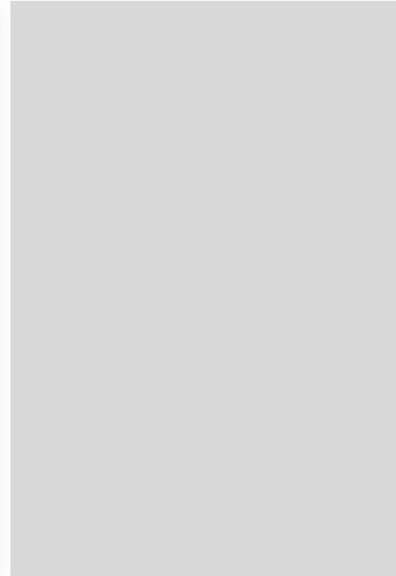
During the 2013 financial year no debts were written off by the Commission (2012: nil).

Losses through theft, defaults and other causes

No theft, defaults during the year.

Gifts of public property

No gift of public property during the year.



Report on key performance indicators

Commissioner for Equal Opportunity Certification of Performance Indicators for the year ended 30 June 2013

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Equal Opportunity Commissioner's performance and fairly represent the performance of the Equal Opportunity Commission for the financial year ended 30 June 2013.

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

A Lucas
Acting Commissioner for Equal Opportunity

Date: 23 August 2013

Detailed report on key performance indicators

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

Government goal	Desired outcome	Services
Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians	<p>The people of western Australia are provided with:</p> <ul style="list-style-type: none"> Information and advice about equal opportunity and human rights, and have Accessible avenues of redress under relevant legislation 	<ul style="list-style-type: none"> Provision of information and advice regarding equal opportunity and human rights Avenue of redress for unlawful discrimination

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

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

The efficiency indicators measure the cost of providing services:

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

The Commission has undertaken a comprehensive review of its Key Performance Indicators which are reported on for the first time this year. The review has been conducted in consultation with Treasury and Auditor General to comply with the Outcome based performance framework of the State Government.

All target figures have been reported in the 2012/13 Budget Papers Vol 1, Division 29.

Key effectiveness indicators relating to desired outcomes

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

Outcome 1:

Awareness and promotion of equality of opportunity

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

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

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

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

**Table 1:
Awareness of the Equal Opportunity Act
2006 – 2012**

	2006 %	2009 %	2012 Target %	2012 Actual %
Community awareness of the EO Act and belief it is of benefit	84.3	81.4	82	82.1

Background and details of survey of community awareness

In June 2012, Patterson Market Research undertook a Survey of Community Awareness across Western Australia to assess public levels of awareness and views of the Act and its provisions, as well as levels of community concern for equal opportunity and human rights issues.

Table 2:
Community survey of public awareness, recognition and acceptance
of the *Equal Opportunity Act 1984*
2006 – 2012

	2006		2009		2012	
	November		June		June	
	Perth	Perth	Perth	Whole of WA	Perth	Whole of WA
	%	%	%	%	%	%
Who had heard of the Act	77.5	76.8	76.7	73.8	74.3	73.0
Of those who had heard of the EO Act, who recognised one or more grounds of discrimination ⁷	99.6	99.1	100	100	98.3	98.3
Who believed that people are generally very or quite concerned about equal opportunity issues	43.1	46.1	48.4	47.5	52.1	48.8
Who were generally very or quite concerned about equal opportunity issues	64.7	63.4	63.6	62.6	63.2	60.4
Who believe that it is of benefit to have an Act that deals with discrimination	93.8	91.7	89.2	89.0	91.1	91.1

This survey is now in its sixth wave. It commenced in 1997 and was most recently conducted in 2012.

Results of the survey questions from 2006 to 2012 are shown in Table 2 above.

The survey methodology comprised a telephone survey of a random sample of the adult population. In total 404 respondents were interviewed, with 302 from the Perth metro area and 102 from country WA. The resultant survey error for WA overall is $\pm 4.9\%$ at the

⁷ This question was asked only of those who responded 'yes' to the previous question 'have you heard of the EO Act?' and was incorrectly reported in the 2006 survey.

95% confidence level. Post data collection, the data was weighted according to the latest census data available from the Australian Bureau of Statistics (ABS).

The response rate of 15% is calculated as the number of interviews as a proportion of the calls made. A total of 2643 calls were made. In its final report PMR stated “The response rate of 15% is typical of research programmes of this nature. PMR often finds response rates as low as 11% in general population quota controlled random dial surveys. Yet provided the sample profile is carefully managed and weighted, it appears that the low response rates do not affect the accuracy or reliability of results.”

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

The survey conducted in 2012 found that 73% of the Western Australian community has heard of the *Equal Opportunity Act 1984*. Awareness of the Act has gradually increased since 1997 when the survey was first conducted, with a sharp increase in 2003 following the introduction of amendments to the Act to make unlawful discrimination on the ground of sexual orientation which attracted extensive media attention.

Outcome 2

Redress for unlawful discrimination

Indicator: Percentage of complaints finalised within 6 and 12 months

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

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

Since 2005, the Commissioner has put in place procedures to work towards reducing the time taken to finalise complaints without compromising the ability of all participants to be treated fairly and achieve satisfactory outcomes. These procedures are continuously reviewed and have achieved a significant reduction in time taken over this period.

Table 3 shows the percentage of complaints finalised in within specified time frames.

Table 3:
Percentage of complaints finalised within 6 and 12 months
2012-13

Percentage of complaints finalised within:	2012-13 Target %	2012-13 Actual %
Six months	80	89.1
Twelve months	95	99.1

As this is the first year reporting this new key performance indicator there are no prior year comparative figures available.

Key efficiency indicators relating to services

Service 1:

Awareness and promotion of equality of opportunity

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

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

The increase from budgeted cost is due to a number of factors including:

- This is a new indicator and the original budget amount was based on revenue received for the delivery of this service. This has been subsequently revised on advice from Treasury and Auditor General in accordance with the requirements of Treasurers Instruction 904. The indicator now shows the true cost of providing this service with no reference to the revenue raised.
- The total number of training hours is 1005, 770 (77%) hours of which relate to fee-for-service training courses. The total cost of preparing and delivering these courses was \$722,017 resulting in an average cost of \$938 per hour.
- An increase in the overall budget including a payment from Treasury for rent.

Table 4:
Average hourly cost of development and delivery of training courses
2012-13

	2012-13 Budget \$	2012-13 Actual \$
Average hourly cost of development and delivery of training courses	336	938

As this is the first year reporting this new key performance indicator there are no prior year comparative figures available.

Service 2:

Redress for unlawful discrimination and unreasonable treatment

Indicator: Average cost of complaints handled

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

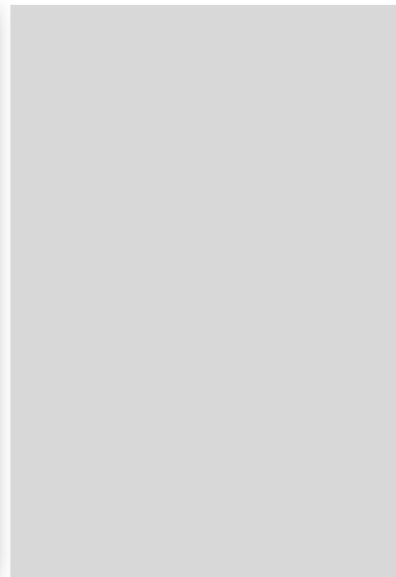
The number of complaints handled in the year depends on a range of factors, including new complaints received and the time taken to close complaints. This is a new indicator and the budget amount was based on a estimate of expected number of complaints.

Total cost of handling complaints was \$1,396,648 and the total number of complaints handled was 953.

**Table 5:
Average cost per complaint
2012-13**

	2012-13 Budget \$	2012-13 Actual \$
Average cost per complaint handled	1,500	1,465

As this is the first year reporting this new key performance indicator there are no prior year comparative figures available.



Ministerial directives

No Ministerial directives were received during the financial year.

Other financial disclosures

Pricing policies of services provided

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

The current fees and charges are available on the Commission's website at www.eoc.wa.gov.au/communityeducationandtraining.

Major capital projects

There were no major capital projects undertaken in the 2012-13 year.

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

Preparation commenced in terms of capital acquisitions to be ready for the upcoming decommissioning of the Office of Shared Services and the return of core functions of payroll and finance to the Agency in the 2013-14 year.

Employment and industrial relations

Staff Profile

Employee Category	Number of Staff	
	2011-12	2012-13
Full-time permanent	20	20
Full-time contract	3	2
Part-time permanent (measured on FTE basis)	5.85	5.25
Part-time contract basis (measured on FTE basis)	0.2	1
TOTAL	29.05	28.25
Employees seconded out (not included in FTE's above)	nil	1

Staff development

Workforce Planning

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

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

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

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

Staff training

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

In addition to this, various staff attended following courses:

- Fire warden training
- Building Management Safety and Security training
- Equal Opportunity Law and Workplace Culture training
- Enquiry Officer training (internal)
- Maxxia Salary Packaging Information sessions
- CCC Misconduct Resistance Forum
- Workforce and Diversity Training
- Worksafe - Ergonomic workstation training
- TRIM training
- FOI Co-ordinators Workshop
- Carer Awareness

Workers' compensation

There are two ongoing worker's compensation claims currently being managed.

Governance disclosures

Contracts with senior officers

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

Other legal requirements

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

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

Disability access and inclusion plan outcomes

The Commission developed its Disability Access and Inclusion Plan, in consultation with staff, which is available on the website: www.eoc.wa.gov.au. The Plan is due for review within the next year.

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

Desired outcome 1

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

Initiatives in 2012-13:

- provision of deaf interpreters at training courses
- provision of audio loop at public event
- use of a 'Smart Board in training sessions and meetings, providing access to a wider range of accessible formats and resources
- utilisation of Colour Contrast Analyser software to ensure that publications, as they are updated, are accessible to people with vision impairments
- referral of enquirers and complainants to appropriate disability advocacy and support services.

Desired outcome 2

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

Access to Commission services has been improved by:

- external venues for Commission events are assessed for disabled access and facilities.

Desired outcome 3

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

- The Commission installed updated Captcha (spam prevention) software on the website to enable people with vision impairments to submit complaints, and book training courses online.
- The Commission has commenced an audit of the public website to ensure compliance with the State Government's accessibility policy, to be completed by 30 December 2013.

- The Commission continues to ensure that the website is accessible to:
 - people with disabilities who may use assistive technologies
 - those with slower internet connections
 - rural and regional users, and
 - those with hand held devices and mobile phones.
- The accessibility features available on this site include:
 - instructions for resizing text
 - instructions for printing pages
 - software plug-ins users may require to view the content.
- A dedicated page has been added to the website *About Us* section (www.eoc.wa.gov/aboutus) with information about the DAIP, access to copies of the plan and facility for online complaints and feedback.
- Audio versions of public documents are available on request.
- TTY service is utilised for clients as required.
- Auslan interpreters are engaged for Commission events as required.

Desired outcome 4

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

- The Commission is a Companion Card participant and provides information to clients about this program.
- The Commission refers enquirers and complainants to appropriate disability advocacy and support services where required.
- When working with hearing impaired people, conciliation officers follow the client's direction regarding their preferred choice or type of interpreter.

Desired outcome 5

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

- Complaint information and forms are available in hard copy and on the website.
- The new website enables online submission of complaints.

Desired outcome 6

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

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

Compliance with public sector standards and ethical codes

Statement of compliance

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

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

There were no breaches of standards lodged during the year.

Significant actions to promote compliance

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

A review of the Commission's Code of Conduct has commenced, to be completed by the end of 2013.

Compliance Issues	Significant action taken to monitor and ensure compliance
Public Sector Standards (PSS) Nil claims lodged	Information about standards included on the Commission intranet and included in the formal induction process for new employees.
WA Code of Ethics Nil reports of non compliance with WA Code of Ethics	WA Code of Ethics forms part of induction materials and is on the Commission intranet.
Agency Code of Conduct Nil reports of non compliance with the Code of Conduct.	<p>The Commission's Code of Conduct is accessible on the intranet and forms part of the formal induction process.</p> <p>The Code of Conduct was reviewed in 2008-09, in consultation with all staff, has been circulated to all staff and placed on the intranet.</p>

Record keeping systems

Evaluation of the efficiency and effectiveness of recordkeeping systems

The Commission uses an electronic records management system namely TRIM (Total Records Information Management) to manage and control all correspondence and documents received, created by and distributed by the Equal Opportunity Commission. This system is administered by the Corporate Services Section to ensure standardization of file creation and naming conventions. The system is deemed to be adequate for its current purpose as well as potential future growth.

Nature and extent of recordkeeping training program

The Commission has conducted individual records awareness and recordkeeping process training for all staff ensuring that employees are aware of their responsibilities and how to use our electronic records management system (TRIM). A hardcopy user guide is also provided for reference. Employees are also encouraged to attend training offered by the State Records Office.

Review of efficiency and effectiveness of recordkeeping training program

In 2013-14 the Commission will conduct refresher training for employees to increase utilisation of the system functions and ensure standardisation throughout the agency.

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

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

- induction manual
- theoretical and hands-on training by Information Systems Coordinator.

Induction sessions are run when a new employee commences with the Commission. The induction runs for approximately one hour and covers topics including:

- need to capture records
- types of records received and sent by the Commission
- organisational and individual responsibilities in regards to record keeping
- determining significance of records.

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

- locating TRIM
- capturing, retrieving information from TRIM
- using protocols within TRIM to ensure consistency.

Government policy requirements

Substantive equality

Summary of implementation of operational, strategic and departmental plans

The Commission has committed to implementing substantive equality in the two divisional areas of Conciliation Services and Policy and Evaluation.

The Commission participated in the pilot project, for a proposal to ensure that new policies and major initiatives and those policies being revised are assessed as it relates to service delivery which has been endorsed by the Corporate Executive.

A review of the Communications Strategy and Implementation Plan has commenced and will be finalised in the 2013-14 year.

Progress made in identifying areas of high relevance and conducting Needs and Impact Assessments

The Commission has identified the following high relevance services:

Service 1: How Aboriginal and people from ethnic minority groups access the Equal Opportunity Commission.

- Divisional area: All.
- Progress: The recommendations of the initial assessment were endorsed by Corporate Executive, and an Implementation Plan has been finalised.

Service 2: The Statutory Complaints Process investigation in the conciliation service

- Divisional area: Conciliation.
- Progress: A needs and impact assessment has been completed and recommendations will be reviewed by the Commission in the coming year.

Occupational health and safety and injury management

Statement of agency commitment

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

Formal mechanism for consultation with employees

Managers and Employees are regularly reminded of their responsibilities, which include:

- All related occupational safety and health management policies are provided on induction and also available to all staff on the intranet.
- Reports are provided at both the monthly staff meetings and quarterly at Corporate Executive meetings.
- In accordance with the policy a OHS inspection is undertaken on monthly and feedback provided to Corporate Executive.
- If an issue is identified it is followed up initially by the manager and then by an OHS Representative if required.
- All new employees undergo an OHS assessment and basic training as part of the induction process.
- Accidents are recorded in the Accident report book located in the stationery room next to the first aid kit either by the injured party, the first aider or an OHS Representative.
- If an injury requires any treatment it is reported to the OHS Rep and the Manager Corporate Services.

Statement of compliance with injury management requirements of *Worker's Compensation and Injury Management Act 1981*

The Commission takes a proactive approach to injury management and has established its workers compensation, injury management and return to work policies, procedures and documentation in accordance with the *Workers' Compensation and Injury Management Act 1981*.

Statement confirming that an assessment of the occupational safety and health management system has been completed and reporting the percentage of agreed actions completed.

The Commission engaged an independent consultant to undertake a review of all the Commission's OSH policies and practices. The Safety Risk Management Report was received on 17th July 2012 and any issues raised in the report have been addressed or currently in the process of being addressed.

Report of annual performance for 2101/13 against the following:

Measure	Actual 2011-12	Results 2012-13	Results Target	against target Comment on result
Number of fatalities	0	0	0	
Lost time injury and/or disease incidence rate	1	0	0	
Lost time injury and/or disease severity rate	1	0	0	2 claims ongoing in 2012-13 but not yet finalised
Percentage of injured workers returned to work:	3%	0	0	
(i) within 13 weeks	100%	100%	(actual result Greater than 80%	
(ii) (ii) within 26 weeks				
Percentage of managers trained in occupational safety, health and injury management responsibilities	100%	86%	Greater than 80%	

Compliance statement

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

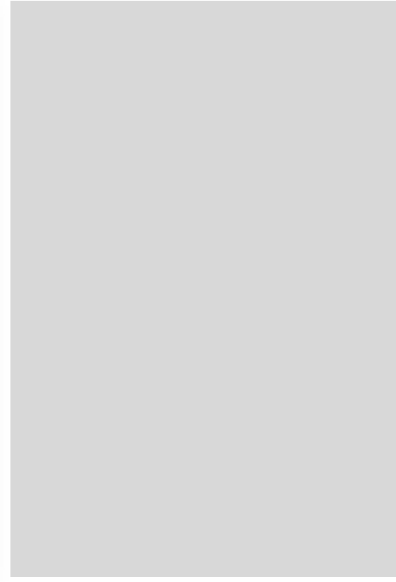
I have complied with the Public Sector Standards in Human Resource Management, the Western Australian Public Sector Code of Ethics and the Commission's Code of Conduct.

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



A Lucas
Acting Commissioner for Equal Opportunity

6 September 2013



Appendix A: complaint summaries

Conciliated complaints

A complaint is conciliated when all parties agree on an outcome. Just over 18.4% of the 779 complaints which were finalised in 2012-13 were conciliated. Details of how complaints are handled can be found in the Report on operations section of this report.

In 2010 a new ground of breastfeeding was included in the *Equal Opportunity Act 1984*. Two of the complaints received this year were successfully conciliated:

Breastfeeding discrimination in goods, services and facilities

A woman was breastfeeding her baby while attending a professional conference. She had made prior arrangement with the organisers and they confirmed that would not be a problem. The venue staff mistakenly thought the woman was not a conference participant and directed her to the toilets to feed her child. The complainant confirmed she was satisfied when the venue management apologised for their action which was based on a misunderstanding.

Breastfeeding discrimination in goods, services and facilities

A woman was breastfeeding her baby in a restaurant and was approached by a staff member who told her there had been a complaint about her breastfeeding - and when questioned advised them 'it was all about respect' - the couple said they were made to feel they had done something wrong. In conciliation the restaurant owner/manager

apologised for any upset and said all staff had been advised breastfeeding in public was lawful. The apology was accepted and the complainant sought to have a sign placed within the restaurant advising that breastfeeding mothers were welcome in the restaurant. The owner/manager agreed to put a sign on the front door itself. The complainant's husband volunteered to produce the sign free of charge.

Both parties then shook hands on this deal - all parties said it was not necessary to draft up an agreement - that a handshake was sufficient.

Lapsed complaints

The Commissioner determines that a complaint lapses when the Commission is not able to make contact with the complainant. This could occur when a complainant loses interest in continuing the complaint, or resolves the complaint independently.

Sexual orientation and impairment discrimination in the area of clubs

The complainant was asked to provide additional information to support his complaint in the form of a dot point timeline of when the incidents he described took place. The complainant did not provide this timeline and did not respond to efforts to contact him.

Race discrimination and racial harassment in employment

A woman alleged race discrimination and racial harassment after she was unsuccessful in a job application. The complaint lapsed when the woman did not respond to a request to provide evidence supporting her allegation.

Withdrawn complaints

Complaints may be withdrawn by the complainant at any stage of the process. Often this is done because the complainant has resolved the issue themselves or otherwise decided to not continue.

Sex discrimination in the area of employment

The complainant alleged sex discrimination in employment when she found out a male colleague was receiving what she considered above market remuneration when she had signed her contract for less than market remuneration. After being asked to provide additional information to substantiate her complaint, the woman decided to withdraw her complaint as she had other employment options.

Sex and marital status discrimination in accommodation

The complainant alleged sex discrimination and marital status discrimination against a real estate agency and a property owner, after failing to obtain a property advertised on the rental market. The man said the previous tenant was female but apart from this he was unable to provide anything else to substantiate that his sex or his marital status was a factor in him not been given a lease and he subsequently withdrew his complaint.

Dismissed complaints

The Commissioner may dismiss a complaint in a number of circumstances, including where the complaint is misconceived (after investigation it does not come within the jurisdiction of the Equal Opportunity Act 1984), lacking in substance, or where the complaint is not substantiated or vexatious.

Impairment discrimination in goods, services and facilities

A man with a disability wanted to go on an adventure outing. A company agreed to take him but reversed the decision when they learnt his support worker was also impaired. The company claimed for safety reasons the support worker needed to be able to receive and relay instructions rapidly and the man's life may be at risk if there were any delays in relaying a message. The complaint was dismissed when it was determined there were significant safety issues that would have caused unjustifiable hardship for the company to remedy.

Age discrimination in employment

A male aged over the age of 65 years was unsuccessful in obtaining employment for an advertised position. He alleged it was because of his age but was unable to provide any evidence to substantiate his allegation. The complaint was dismissed.

Complaints referred to the State Administrative Tribunal by the Commissioner

When a complaint cannot be conciliated, the Commissioner may under s. 93 of the Equal Opportunity Act 1984, in certain circumstances, refer the matter to the State Administrative Tribunal for determination. The Commissioner may also provide legal assistance to the complainant.

Race discrimination and racial harassment in accommodation

A family rented a private rental house and at the conclusion of the tenancy alleged inappropriate comments relating to their colour and Aboriginal descent were made by the landlord when handing over the keys. The matter could not be conciliated and was referred by the Commissioner to the SAT.

Pregnancy discrimination in employment

Following advising her employer she was pregnant, a woman alleged her work was distributed to others and within a short time-frame she was terminated from her full-time position. An email was subsequently sent from the recruitment agency, which originally placed her in the position, to a family member which read that "the job is sort of on hold as they have a pregnant lady there ... And it is a delicate situation to replace her". The matter could not be conciliated and was referred by the Commissioner to the SAT.

Complaints referred to the State Administrative Tribunal by the complainant

When a complaint has been dismissed by the Commissioner, the complainant has the right to request that the Commissioner refer the complaint to the State Administrative Tribunal under s. 90 of the Equal Opportunity Act 1984.

Race, impairment, age and victimisation in the area of education

The complainant alleged race, impairment and age discrimination, plus victimisation, in the area of education - but did not provide sufficient information to substantiate his claim. He was asked to provide additional information, but the information provided did not add any detail to the complaint in terms of the allegations. The complaint was reviewed by the Commissioner, who dismissed it. At the complainant's request, the Commissioner referred the complaint to SAT.

Impairment discrimination in education, goods, services and facilities and access to places and vehicles

A woman alleged that she was being discriminated against because she was unable to enrol in a course, because the venue of the course was not wheelchair accessible. She had advised the organisation about her concerns, but felt that they did not handle the matter appropriately. The organisation indicated that after the complainant advised them about her concerns they offered an alternative, wheelchair accessible venue to run the course. Attempts to conciliate were unsuccessful. The complaint was dismissed as lacking in substance. At the complainant's request, the Commissioner referred the complaint to SAT.

Appendix B: feedback form



WESTERN AUSTRALIA



The Commission is interested in receiving your feedback regarding our 2012-13 Annual Report, as we are constantly striving to improve our services. Thank you for taking the time to complete and return this form.

1) In general terms, how would you rate the 2012-13 Annual Report?

Excellent	Good	Average	Fair	Poor
1	2	3	4	5

2) How could we improve our Annual Report?

3) What features or sections in the Annual Report did you like?

4) Any other comments?

5) What is your relationship with the Commission? (Please tick)

- | | |
|--|---|
| <input type="radio"/> Complainant | <input type="radio"/> Advocate |
| <input type="radio"/> Respondent | <input type="radio"/> Legal firm |
| <input type="radio"/> Training participant: private sector | <input type="radio"/> Training participant: public sector |
| <input type="radio"/> Training participant: community sector | <input type="radio"/> Newsletter recipient |
| <input type="radio"/> Student | <input type="radio"/> Website browser |

Please return this form:

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

THANK YOU FOR YOUR FEEDBACK

EQUAL OPPORTUNITY COMMISSION
