



# Equal Opportunity Commission

# Annual Report

2013-14

# Statement of compliance

For the year ended 30 June 2014

The Hon. Michael Mischin MLC  
Attorney General  
10<sup>th</sup> 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 2014.

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  
Commissioner for Equal Opportunity

27 August 2014

# About this report

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

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

Printed copies may be requested from the Commission.

## Feedback

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

To provide feedback on the effectiveness of the Commission's Annual Report for the year 2013-14 please refer to the Feedback Form in Appendix B at the end of this report.

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## Overview

### Commissioner's foreword

This year was one of change and review, presenting manifest challenges to the whole Commission.

Following the retirement of the former Commissioner, Yvonne Henderson, the State Government announced its intention to undertake a review of the organisations established by the *Equal Opportunity Act 1984*.

In the August Budget the State Government announced that the Substantive Equality Unit, and its attendant funding, was to cease, with its training functions to be absorbed into the Community Education and Training Unit.

The State Government also announced the appointment of the Commissioner for 12 months from 6 May 2014.

## Overview

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

At the same time the Commission managed the reduction in budget and staff while implementing the transition of aspects of the substantive equality program to our training section and providing support to public sector agencies to continue the implementation of the Policy Framework for Substantive Equality.

The *Review of organisations established by the Equal Opportunity Act 1984* undertaken by the Public Sector Commission (PSC) commenced in March 2014 with a report to the Attorney-General in 2014-15. The Commission has supported the PSC in this review, providing information and resources. As Commissioner I was also a member of the Reference Group for the Review.

## Community information and education

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

The Commission has continued to work with the education sectors and school communities, drafting the *Guidelines for supporting sexual and gender diversity in schools* concerning sexual discrimination and bullying planned for release of the Guidelines during 2014-15.

The Commission's events program continues to attract wide community support with highlights such as guest lecturer the Hon. Fred Chaney speaking on the future of reconciliation on International Human Rights Day.

The CEOs for Gender Equity group has met throughout the year and is working towards a charter. Their focus has been on the issues of women in leadership, flexible work places and education.



The Association for Services to Torture and Trauma Survivors (ASeTTS) won this year's WA Equal Opportunity Commissioner Award for Human Rights, Equity and Diversity in Mental Health at the Mental Health Good Outcomes Awards.

Allanah Lucas, Commissioner for Equal Opportunity presents the award to ASeTTS representatives.

## Conciliation services

Provision of redress for unfair discrimination continues to be a key focus for the Commission with the implementation of an innovative method involving upfront conciliations to further streamline the complaint handling process.

The public enquiry service plays an important role in providing information to the public on whether their issues can be investigated by the Commission and how they can lodge a complaint. Over 2,000 enquiries were handled.

There was a decline in the number of new complaints received this year, however the focus on independent, timely and professional resolution remains a priority, with work continuing to improve the service to both complainants and respondents.

## Organisational matters

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

The pending closure of the Substantive Equality Unit required the four full-time positions comprising that unit be made redundant. The Commission took advantage of the State Government's enhanced voluntary separation program to manage the redundancy of the officers in these positions. Further redundancies resulted from other funding cuts announced in the State Budget.

## Challenges

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

## Priorities for the year ahead

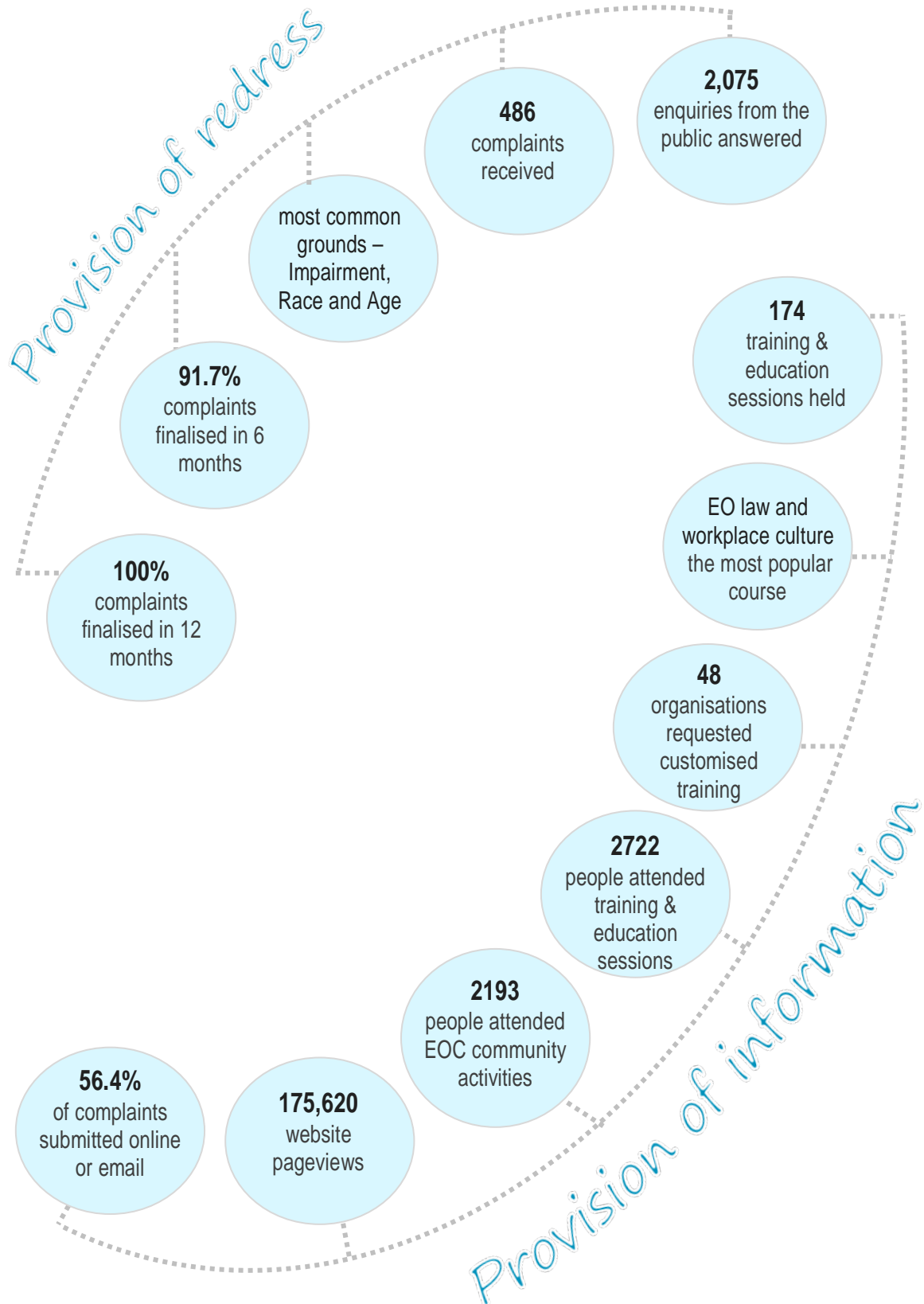
- To promote awareness about the *Equal Opportunity Act 1984* and improve access to the Equal Opportunity Commission's services.
- To maintain the strong growth in our regional and remote presence and develop a planned approach to rights-based education for vulnerable communities.

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



Allanah Lucas  
Commissioner for Equal Opportunity

## Facts and figures 2013-14





## Operational structure

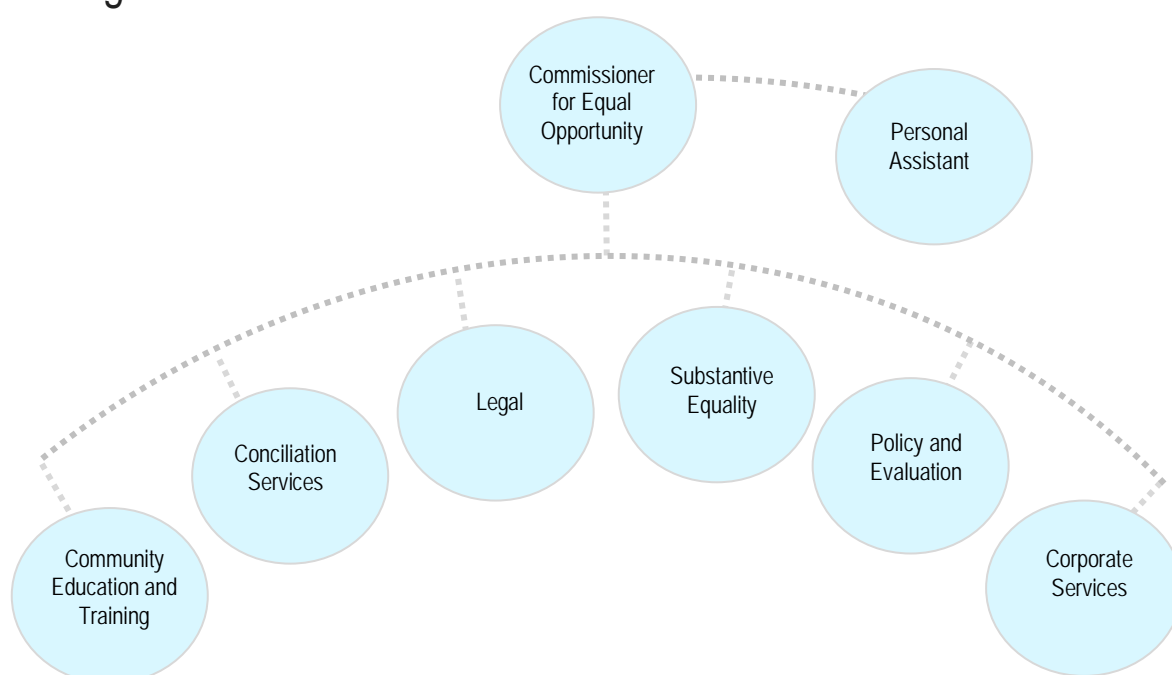
The Office of the Commissioner for Equal Opportunity is established under Part VII, Division I of the *Equal Opportunity Act 1984* as amended, and under the provisions of the *Public Sector Management Act 1984*.

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 Allannah Lucas, Commissioner for Equal Opportunity
- Mr Allan Macdonald, Senior Legal Officer
- Ms Cathy Groves, Manager Substantive Equality (to 30 March 2014)
- Ms Kathy Digwood, Manager Conciliation
- Ms Christine Johnson, Manager Community Education and Training (to 10 March 2014)
- Ms Diana MacTiernan, Manager Community Education and Training (from 11 March 2014)
- 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 Acts:

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

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

#### State

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

#### Commonwealth

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

## Performance management framework

### Outcome based management framework

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

#### Outcome based service delivery

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

### Changes to outcome based management framework

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 2013-14.



## Agency performance

### Commission role and functions

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

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

Service description

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

## Agency performance – report on operations

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

Service description

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

## Agency performance summary

### Financial targets

	2013-14 Target <sup>1</sup> \$000	2013-14 Actual \$000	Variation <sup>2</sup> %
Total cost of services (expense limit)(sourced from Statement of comprehensive income)	4331	5123	18%
Net cost of services (sourced from Statement of comprehensive income)	3949	4870	23.3%
Total equity (Sourced from Statement of financial position)	(147)	146	199%
Net increase /(decrease) in cash held	-	189	189%
Approved full time equivalent (FTE) staff level	27	25	(7.4)%

<sup>1</sup> As specified in the Budget Statements for the year in question.

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

## 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	The people of western Australia are provided with: <ul style="list-style-type: none"><li>• Information and advice about equal opportunity and human rights, and have</li><li>• Accessible avenues of redress under relevant legislation</li></ul>	<ul style="list-style-type: none"><li>• Provision of information and advice regarding equal opportunity and human rights</li><li>• Avenue of redress for unlawful discrimination</li></ul>

## Summary of key performance indicators

	2013-14 Target <sup>3</sup>	2013-14 Actual	Variation <sup>4</sup>
<b>Effectiveness Indicators</b>			
<b>Outcome 1</b>			
Provision of information and advice on equal opportunity and human rights issues			
<b>Indicator:</b>			
Community awareness of the <i>Equal Opportunity Act 1984</i> and belief it is of benefit	82%	82.1%	0.1%
<b>Outcome 2</b>			
Provision of accessible redress for unlawful discrimination			
<b>Indicator:</b>			
Percentage of complaints finalised within:			
6 months	90%	91.7%	1.7%
12 months	95%	100.0%	5.0%
<b>Efficiency Indicators</b>			
<b>Service 1</b>			
Awareness and promotion of equality of opportunity			
<b>Indicator:</b>			
Average hourly cost of development and delivery of training courses	\$920	\$1116	21.3% <sup>5</sup>
<b>Service 2</b>			
Redress for unlawful discrimination and unreasonable treatment			
<b>Indicator:</b>			
Average cost per complaint handled	\$1,438	\$2,494	71.5% <sup>6</sup>

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

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

<sup>5</sup> Details of this variation is in the Chapter 4 - Disclosure and legal compliance – Report on key performance indicators.

<sup>6</sup> Details of this variation is in Chapter 4 - Disclosure and legal compliance – Report on key performance indicators.

# EQUAL OPPORTUNITY COMMISSION



## DISCRIMINATION & HARASSMENT HAPPENS IN...

EMPLOYMENT  
EMPLOYMENT AGENCIES - PARTNERSHIPS  
PROFESSIONAL TRADE ORGANISATIONS  
QUALIFYING BODIES  
EDUCATION  
ACCOMMODATION  
ACCESS TO FACILITIES



2014 NAIDOC information stall at Mirrabooka

## Agency performance Provision of information

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

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

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



## Public affairs

The Public Affairs activities of the Commission include:

- development of information and educational resources for the community about aspects of equal opportunity law and human rights
- provision of information in a variety of formats, targeted to the needs of particular audiences, such as printed brochures and posters, and 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 2013-14

In 2013-14 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 2,000 participants. We were also proud to sponsor the Human rights, equity and diversity in mental health award.

Some of the events held this year were:

- International Human Rights Day Address. The Hon. Fred Chaney delivered a comprehensive and challenging lecture on progress made on reconciliation with Aboriginal and Torres Strait Islander peoples.
- He recalled the time not long ago when Aboriginal people were not counted in the Australian census, and marked how far we had progressed. However, the 'awful truth' of increasing numbers of Aboriginal children and adults in prison was just one indication of the work still to be done.



### Youth Week – Unwinding the law

Commission Officers joined representatives from the Police, youth and community legal centres and youth services to answer questions from the floor and social media.

## Agency performance – provision of information

- International Women’s Day which focussed on women in diverse leadership roles. The speakers, Tonya McCusker, Erica Smyth and Joan Peters were inspiring with their experience of public and community service as well as achievement in private industry.
  - As one of the 253 attendees said: ‘three very different speakers – all very inspiring – wonderful.’
  - For the first time, the event proceedings were filmed and broadcast throughout Western Australia by Westlink.
- The 2<sup>nd</sup> Annual Isabelle Lake Memorial lecture. Guest speaker, Aram Hosie addressed a full house and spoke of his own journey and that still to be travelled by people undertaking a transition to a new gender.
- Law Week. The Commission’s Senior Legal officer addressed a Law Society forum on the legal issues affecting the balance between work and life.
- The Commission participated in National Youth Week, which celebrates the contribution young people make to their communities. Numerous events and activities were held all around Australia.
- Commission Manager of Policy, Anne Giles was part of a panel in the Unwinding the Law forum organised by Propel Youth Arts WA, coordinators of the KickstART Festival.
- Information stalls at NAIDOC Week events, Pride Day and the Positive Schools conference took Commission resources and information to a wide variety of community gatherings, including teachers, students, Aboriginal families and LGBLTI community.
- Youth Week forum Unwinding the Law was a chance for young people to ask about youth, law and the legal system. Commission officers attended with representatives from the police, youth and community legal services and youth services. Questions had been sent in by social media and others were asked on the night. There was lively discussion on all aspects of responsibilities and rights, discrimination and social justice, criminal charges and defence advocacy, re-engaging at risk youth and the protections in the Equal Opportunity Act.



Public Affairs Officer, Colleen Mack at the Positive Schools Conference



EOC information stall at NAIDOC Family Day in Ashfield

## Agency performance – provision of information

Other highlights of the year included:

- An average of 14,635 website page views per month. The most frequently visited pages, apart from the home page, are About Us, Substantive Equality, Contact us, and Your Rights.
- Complaints submitted online, and by email continue to increase and now comprise 45.3% and 11.1% respectively of total complaints received.
- Reconciliation Week – Commission banners were featured for the second year in the Perth CBD.
- Publication of the 2014 Aboriginal calendar. A competition was held to select this year's calendar from artwork of inmates at the West Kimberley Regional Prison. Community education officer Stephen Goodall visited to acknowledge the prize winning entrant. This artwork is pictured on page 37 of this report.
- The quarterly newsletter *Discrimination Matters* was discontinued and replaced with the EOC e-bulletin which has nearly 2,000 subscribers. A print version has been retained for those who prefer it.
- A new poster series was launched featuring the winning entries from the NAIDOC poster competition.



Women teachers conference



Allannah Lucas and winners of the NAIDOC poster competition and their posters



# Agency performance

## Community education and training

### Community education and training

The aim 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 on their rights and responsibilities under the Act.

The program also undertakes a community engagement role with targeted communities.

The Community Education program comprises into four areas:

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

### Evaluation

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

*99.5% thought their level of knowledge about equal opportunity has increased*

*99.4% would be able to utilise what they learned from this training session in their work and their daily life*

*97% would recommend the Commission's training courses to their colleagues*

### Training on responsibilities

This program assists organisations to put in place strategies to prevent discrimination and therefore prevent complaints.

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

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

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

The Commission through its Community Education and Training program delivers training on a fee-for-service basis to employer and employee groups.

The overwhelming majority of the people trained are employees increasing their knowledge of the principles of anti-discrimination and equal opportunity and reducing the potential vicarious liability of their employers against claims of unlawful discrimination.



Trainer Mike Harte with Commission staff



Department of Transport Champions of Change seminar

The Commission's program comprises a core suite of courses which are scheduled throughout the year. Organisations may also request that any of these courses be individually customised for their needs. In some cases, the Commission has developed a new course at the request of the organisation. This year five (5) half-day sessions for licensed real estate agents, sales representatives and property managers were provided.

During this year 94 training sessions were conducted for 1140 participants from private, public and non-government organisations. Trainees from all around the State attended sessions, both in Perth and in regional centres.

### Regional visits

Regional visits by Community Education officers included scheduled training and education sessions, as well as meetings with community groups throughout the State:

- Kimberley – Derby
- Pilbara – Karratha, Roebourne and Hedland
- Mid West – Geraldton
- Wheatbelt – Northam, Narrogin
- Goldfields-Esperance – Kalgoorlie
- South West – Manjimup, Bunbury
- Great Southern – Albany, Katanning, Narrogin and Mt Barker

### Community education on rights

Rights based training refers to courses run at the request of community groups or initiated, in the case of the outreach program, by the Community Education program. These courses are conducted without charge.

This year the EOC ran 80 education sessions for 1582 people who came from diverse backgrounds, interests and across the State.

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

### Participant feedback

Feedback is always sought and welcomed. After one series of customised courses for real estate agents and property managers the participants said:

*“the content is informative, interesting, clear”*

*“entertaining, excellent detail, short and to the point”*

*“trainers had a good knowledge of the workplace”*

*“information was relevant to the industry”*

*“they improved their knowledge and [learned] the need to treat all persons with respect”*

*“appreciated the level of involvement and opportunity for lots of questions from the floor”*

### Participant feedback on course content

*“the course is positive, interesting, relevant and interactive”*

*“thought it was going to be boring, but it wasn’t”*

*“[trainer] knew subject well, great examples and anecdotes”*

*“improved knowledge base in a challenging area”*

*“good to see how to apply legislation in an organisation and work, and in general life”*

*“applies to individuals and groups”*

### Community engagement

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

In the first instance this allows the relevant community to identify the issues are which are significantly affecting them and then working collaboratively to develop strategies to address these. This includes:

- bringing key stakeholders and organisations together
- identifying key issues for the individuals/groups
- identifying what aspects fall under the Act
- determining what research and known work can support these issues – “substantiating the issue”
- agreeing on the practical steps that can be taken to address the issue, for example forums; guidelines

The Community Education program has been undertaking two projects operating throughout the year.

It also represents the Commission at the State *Fair Safe Sport* and national *Play by the Rules* projects.



Guest lecturer Aram Hosie (rt) with UWA Diversity Officer Malcolm Fiahlo at the Annual Isabelle Lake Lecture: commemorating the life of young transgender woman Isabelle Lake who worked to raise awareness of gender diversity.

## LGBTI project on the development of Guidelines for Dealing with Homophobic and Gender Identity Bullying in Schools

This project has brought together a diverse group of organisations involved in education sectors as well as advocates and researchers in the field of homophobic bullying. They have worked together to develop the guidelines which are now in draft form, prior to their release in the latter part of 2014. Forums were also held in Perth and Bunbury to consult about the guidelines and report on progress.

## New and emerging communities reference group

The Commission's Community Education team identified new and emerging communities as a priority area for education on rights under the Act and identification of key systemic discrimination issues which may impact on members of these communities. A reference group consisting of representatives from government and non-government organisations was established to inform the Commission how to make its work more relevant for these communities.

The main responsibilities of the New and Emerging Communities Reference group are to:

- Identify issues of equal opportunity that are impacting on the lives of people from new and emerging communities.
- Identify strategies to address racial discrimination and racial harassment for people from new and emerging communities in WA.

There have been three meetings of this group in 2013-14. The major focus of the project so far has been to:

1. Develop an education strategy for people from new and emerging communities and support workers
2. Explore the potential for systemic discrimination in English Language testing

## Participant feedback on course presentation

*“well delivered and explained, engaging low key presentation”*

*“[trainer] did a top job “*

*“good mix of group and individual work, well structured”*

*“fantastic to see such passion, easy to listen and learn from”*

## on the facilities

*“lunch was lovely, good coffee”*



### What we could do better

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

*“need more DVDs”*

*“more practical examples. recent case studies and time to talk through the outcomes”*

*“could have been condensed – less breaks”*

*“keep a focus, people hijack talks and take time away from training, on occasion could have moved more quickly”*

*“update reference guide”*

*“use real scenarios and role plays”*

During 2013-14 there were 15 presentations to groups of refugees and migrants in educational institutions and non government organisations and 4 workshops for support staff. It is hoped that this education program will expand further in 2014-15. The reference group is also exploring ways in which the issue of systemic discrimination in English language testing can be raised at a national level.

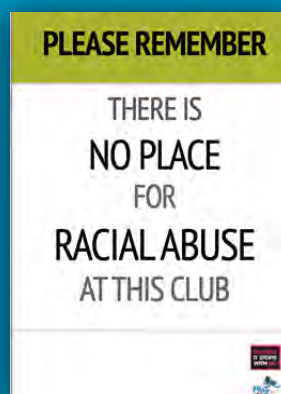
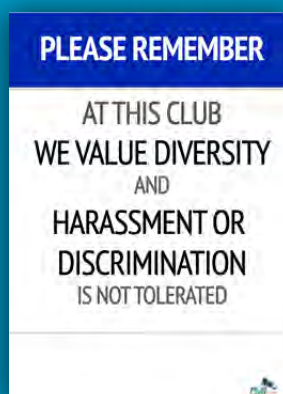
### Sport

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

The Commission is also active in promoting the [Play by the Rules](#) website and a staff member attended the annual Play by the Rules reference group meeting in April 2014. The free downloads of the *Please Remember* poster series is now available on their website.

### Service delivery agreements

Two agreements are currently in place to provide training in the Indian Ocean Territories and the Northern Territory. These programs are developed in consultation with the clients, with both responsibilities training and rights based training undertaken. In accordance with the agreement there was no visit to the Indian Ocean Territories in this reporting year. The new Northern Territory program was delivered in Darwin, Alice Springs, Tennant Creek and Katherine.



*Please Remember*

Download free posters from Play by the Rules at [playbytherules.net.au](http://playbytherules.net.au)



Students from the Australian Islamic College visited the Commission

## Agency performance Conciliation services

### Provision of redress for unlawful discrimination

#### Handling enquiries and complaints

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

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

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

## Enquiries

### Grounds of discrimination

*impairment* – 432  
(20.8%)

*race* – 341  
(16.4%)

*age* – 117  
(5.6%)

*sex* – 94  
(4.5%)

*bullying* – 94  
(4.5%)

*sexual harassment* –  
89 (4.3%)



### Areas of discrimination

*employment* – 1080  
(52.0%)

*goods, services and facilities* – 276  
(13.3%)

*accommodation* –  
130 (6.3%)

*education* – 79  
(3.8%)

## Answering enquiries from the community

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

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

The Commission received 2075 enquiries during 2013-14 from people who visited the Commission office in person, rang the enquiries line or sent in a written enquiry by fax, email, via the website or letter.

Nearly three-quarters of all enquiries (73.8%) are received by telephone, but over 75% of written enquiries are now received via the website or email and this is expected to continue to increase, demonstrating the importance of providing an accessible online service.

## Written enquiries

All written correspondence regarding a potential complaint, including emails, received at the Commission 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 to enable a more informed assessment to be made as whether their concerns can be accepted as a complaint.

To further improve access to the enquiry service a month long survey of callers to the Commission's enquiry line revealed that the largest proportion of callers sourced the Commission's phone number from the internet, which underscores the importance of maintaining an accessible and responsive website. The survey also revealed the wide range of government and private agencies which refer callers to the Commission.

### Nature of enquiries

Of the enquiries received in 2013-14, 65.9% were about matters that fell within the jurisdiction of the Act. If an enquiry was not within the jurisdiction of the Act a referral to an appropriate state or federal agency or organisation, or non-government was provided.

The grounds of alleged discrimination which were cited by enquirers correlate closely with complaints handled by the Commission. For the first time however, enquiries about age discrimination have moved into the top three most commonly cited.

While not a ground under the Act, enquiries about bullying were the fifth most common concern expressed by callers. More than 89.4% of these relate to the workplace. The Commission's 2007 Review of the Act recommended to the State Government the addition of new grounds, one of which was bullying.

The areas of discrimination identified by enquirers in 2013-14 reflected closely the pattern of previous years. More than one half of the enquiries handled related to employment. Enquiries in the area of goods, services and facilities were the next largest group and accounted for 13.3% of enquiries.

Most enquiries in 2013-14 were from individuals (84.8%) and related to allegations of discrimination or unfair treatment and 51.2% of those enquiries were made by women.

Other enquiries were from:

- local, state and federal government (5.2%)
- private enterprise (3.4%)
- non-government organisations (2.3%).

### What enquiries were about

#### Breastfeeding in public places

Woman asked to 'cover up' when feeding infant in a cafe.

#### Age in employment

Woman (52) sacked because she didn't 'fit the image'. All other staff employed were 30 years or under.

#### Race in employment

Aged care worker told not to work in dementia area as residents 'don't like blacks'.

#### Impairment in education

Student with diabetes and arthritic condition refused special keyboard to do exams despite medical certificate saying it was needed.

#### Race in goods and services

Government department sought information about recording Aboriginal status of clients.

#### Religious conviction in employment

Construction company manager requested information about OSH and employees wearing turbans and other traditional dress.

#### Outside jurisdiction

- Woman told to choose between tattoos and job.
- Hairdressing apprentice bullied at work.
- Man couldn't book hotel room without credit card.

## Complaints

### Grounds of discrimination

*Impairment* – 142  
(29.2%)

*race* – 91  
(18.7%)

*age* – 37  
(7.6%)

*racial harassment* –  
35 (7.2%)

*sex* – 35  
(7.2%)



### Areas of discrimination

*employment* – 307  
(63.2%)

*goods, services and facilities* – 84  
(17.3%)

*accommodation* –  
42 (8.6%)

*education* – 24  
(4.9%)

## Handling complaints of discrimination

In 2013-14, 486 new complaints were received by the Commission. This represents a significant decline from the previous year and possibly reflected the uncertain environment in which the Commission operated this year. The long serving Commissioner retired and the State Government announced a review of the organisations operating under the Act. Some anecdotal feedback from stakeholders supported this assumption.

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

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

Increasingly, complaints are being lodged directly on the Commission website. This electronic communication has assisted in achieving better contact with complainants and respondents enabling processing of their complaints in a more timely manner.

## Engaging with stakeholders

To promote greater understanding of the scope of the Commission's complaint handling role, a series of meetings have been initiated with agencies tasked to assist or represent people who have experienced unlawful discrimination. These include the Civil and Human Rights' section of the Aboriginal Legal Service of WA and Sussex Street Community Law Service which houses WA's Disability Discrimination Unit. The meetings provide a useful forum for an exchange of information about our respective processes and areas of interest and expertise.

## Nature of complaints

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 142 or 29.2 % of complaints relating to impairment were lodged. Race complaints were the second and for the first time the third most common complaint cited age as the ground comprising 7.6% of total complaints.

## Complainants

The Commission accepts complaints from anyone living, working or visiting Western Australia who alleges unlawful discrimination has occurred in the state of Western Australia according to the grounds and areas of the Act. This section looks at the characteristics of the people who lodge complaints. This data is collected from complainants to assist the Commission to continually improve the complaint handling service.

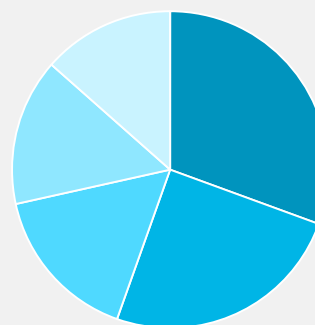
Compared with previous years more men than women lodged complaints; complainants were older and more likely to speak a language other than English. There was a decline in the number of Aboriginal and Torres Strait Islander complainants.

### Gender

For the first time the number of male complainants outnumber female. This reflects the decline in sexual harassment complaints and an increase in age complaints:

- 46.7% of complainants identified as female and
- 53.1% identified as male
- others comprised mixed groups or did not specify a gender.

**Employment** has always been the predominant area of public life in which unlawful discrimination is alleged. In 2013-14 it was the highest ever at **63.2%**. The figure below shows the top five grounds cited in employment complaints.



### What complaints were about

#### Impairment discrimination in employment

A man with vision in only one eye was denied a job because of his eyesight, despite the fact he had a 20-year employment record in the industry. The respondent explained the application hadn't been progressed because he had not undertaken a specific medical review in the mandatory pre-employment check. This explanation was accepted by the complainant who then sought extra information as to the type of medical clearance he would need in the future.

#### Racial harassment and race discrimination in employment

A man alleged he was the target of racial slurs at work. When he asked for it to stop, one of the owners of the business continued. Although the man then complained to other owners of the business, no action was taken. The matter was resolved through conciliation with the owner agreeing to publically apologise to the complainant in front of all staff. He also agreed to undertake the relevant equal opportunity training. The business itself agreed to introduce a grievance policy into its procedure manual; would re-employ the complainant's brother who had resigned in protest; and would provide the complainant with a written work contract so he felt his employment was secure.



#### Pregnancy discrimination in employment

A woman alleged that following the announcement of her pregnancy she was passed over for acting opportunities at work and that her manager began to target her with the intention of terminating her employment. The complaint was successfully conciliated after the company agreed to advise the woman of all future acting opportunities, and to provide a mediation service to the complainant and her supervisor, if any future issues arose between them.

#### Age

It is noteworthy that there has been an increase in the proportion of complaints from people in the 40-64 year age group, which is consistent with the increase in age discrimination complaints.

- 40 to 64 yrs - 247 (56.4%)
- 20 to 39 yrs – 147 (33.6%)
- 0 – 19 yrs – 19 (4.3%)

#### Occupation

Of the 438 complainants who responded to the occupation section of the complainant survey, the largest group (44.3%) was in paid employment. Twenty-eight (28) percent were looking for work 10.7% were pensioners and 7.5% students.

#### Birthplace

- 44.5% of complainants were born in Australia
- Aboriginals and Torres Strait Islanders comprised 18.7% of complainants
- Complaints from those born in Southern and Central Asia increased, making this the fourth highest birthplace of complainants at 5.9%

#### Ethnicity

- 24% of complainants considered themselves to have an ethnic background. The largest group was Indian (3.2%), followed by Maori (2.1%) Chinese (1.6%) and Mauritian (1.1%)

#### Language

- 12.3% of complainants said their first language was not English, up from last year's figure of 7.5%
- Although Aboriginal and Torres Strait Islander complainants indicated English is their first language, it is acknowledged that many speak more than one language which includes Aboriginal English

#### Residence of complainants

- 76.1% of complainants reside in the metropolitan area
- Most regional complaints were from the South West region

## Lodgement of complaints

- Complaints must be made to the Commission in writing and can be lodged by email, fax, hand (in person), post or via the web
- Lodgement by web and email continues to increase with 56.4% submitted online

## Respondents

Respondents to complaints were similar to last year. The industry grouping of Rental, Hiring and Real Estate Agents, which includes both public accommodation providers and private real estate agents, had the most complaints lodged against them in 2013-14 comprising 14.2% of complaints.

This was followed by:

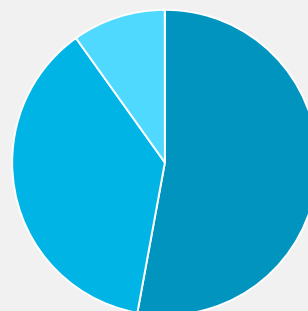
- public administration and safety (includes police services, and correctional and detention services) (12.2%)
- construction and mining (11.1%)
- health care and social assistance (10.9%)
- education and training (9.2%)
- accommodation and food services (7.4%)
- retail trade (7.4%)

## Complaints resolution

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

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

### Respondent Identity



- 53% Private sector
- 37% Public sector
- 10% Other

### Sex discrimination in employment

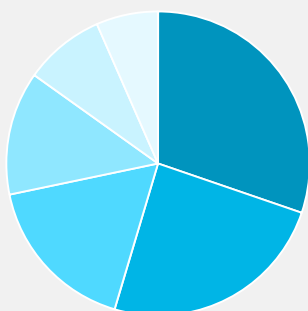
A man alleged sex discrimination in employment after a food supply retailer placed an advertisement in its shop window seeking a 'shop assistant'. When he applied for the position he was allegedly told that despite his prior experience as a shop assistant, the retailer 'only wanted women to apply'. The man failed to respond to written and phone requests for additional information, and the complaint was lapsed.

### Impairment discrimination in provision of goods and services

An avid golfer with a disability was required to pay a surcharge because he provided his own golf cart. The complaint was dismissed as lacking in substance as all who use a private golf cart were levied regardless of whether they had a disability.



### Types of outcomes in conciliated complaints



- 46% Apology
- 37% Monetary settlement
- 26% Respondent's explanation
- 20% EO training
- 13% Cease action
- 10% Policy change

#### Age discrimination in superannuation

A woman lodged a complaint when her insurance company advised her that her income protection insurance had ceased on the day she turned 65. The woman withdrew her complaint when the insurance company provided information on the statistical data and actuarial information on which it based this decision to end income protection insurance at the age of 65, and she was advised this was a lawful defence.

or

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

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

In 2013-14 matters that were conciliated were resolved with widely varying and multiple outcomes. Forty-six percent of complainants sought and received an apology, making this the most commonly recorded outcome for a conciliated complaint. A monetary settlement was received by 37.1% of complainants.

Other conciliated outcomes included:

- satisfactory explanation received from respondent (26.4%)
- implementation of equal opportunity training programs (20.0%)
- undertaking to cease action (13.6%)
- changes or modifications to policies that have been discriminatory (10.0%)

Of the 575 complaints closed in 2013-14, 527 (91.7%) were finalised within six months. All were closed within 12 months.

The average time taken for a complaint to be finalised was 3.2 months. In the five years since 2009-10 this time has reduced from 5.7 months. As the key effectiveness indicator for this service, the continuing reduction in time taken is pleasing as it results in better outcomes for clients.

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

With the increasing number of complaints lodged on Commission's the website, and procedures implemented to work with complainants' preferred methods of communication, the numbers of lapsed complaints have been steadily declining.

The time taken to lapsed complaints has also declined from 7 months to 3.5 months over a five year period.

### Complaints referred to the State Administrative Tribunal

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

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

- referral by the Commissioner under section 93 of the Act, where the complaint
  - cannot be resolved by conciliation
  - 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 the complaint 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.

In 2013-14, 34 matters were handled in the SAT. Of the 23 matters referred by the Commissioner 20 (87%) were finalised with the assistance of Commission legal officers.

These matters were unable to be resolved in conciliation and referred to SAT under s93.

#### Sexual harassment in employment

A woman alleged sexual harassment by her manager when he made an unwelcome sexually explicit comment directed towards her, in front of her co-workers. The complainant said she feared that if she objected it could lead to the aggressive and bullying behaviour by the manager.

#### Race discrimination in the provision of goods and services

A Noongar woman and members of her family were stopped after leaving a store and asked if they had purchased all the goods in their possession. She said the store owner said that they thought they may have stolen goods and might turn violent if approached. The woman believed this assumption about theft and violence was based on a racial stereotype.



Conciliation officers handled 660 complaints this year, received from people from all walks of life.



# Agency performance Substantive equality

## Substantive equality

### Introduction

The need for substantive equality recognises that entitlements, opportunities and access are not equally distributed throughout the community. The Policy Framework for Substantive Equality focuses on addressing the barriers to service provision resulting in unequal outcomes for particular groups and is a mechanism to prevent and address systemic discrimination

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.

## Background

In December 2004 the *Policy Framework for Substantive Equality* (Policy Framework) was endorsed as Government policy and resulted in the establishment of a Substantive Equality Unit (SEU) located in the Equal Opportunity Commission. The Western Australian Government embarked on a program of reform to ensure that the services it provided to the community are not only accessible but also responsive to the needs of all Western Australians.

The Policy Framework focused on systemic race discrimination as it related to Aboriginal people and people from minority ethnic groups.

## Update

By mid-2013 this policy was being implemented by 31 State Government agencies and it was extended to cover the not-for-profit sector which delivered services on behalf of government agencies.

In August 2013, in a budget decision, the State Government announced the cessation of the funding for the Substantive Equality Unit from 1 July 2014.

The Commission was advised that the SEU functions were to be incorporated within the Commission's core community training function to provide people of Western Australia with information and advice about equal opportunity and human rights issues and promote recognition, awareness and acceptance through the media. The continuing implementation of the Policy Framework was to be undertaken at departmental level as set out in the Public Sector Commissioner's Circular 2009-23 *Substantive Equality – implementation of the policy framework (addressing systemic discrimination in service delivery)*.

In November 2013 the Public Sector Commissioner (PSC) revised the circular to accommodate this change, mandating the implementation of the Policy Framework and broadening its scope for the named agencies to address all forms of systemic discrimination in service delivery.



The Substantive Equality Unit



Legal Invisibility forum with Monash University

The PSC Circular states:

- The Government of Western Australia is committed to identifying and eliminating institutional barriers wherever they exist. Substantive equality builds upon the Government's approach towards equality of opportunity for all Western Australians and recognises the continuing rights and responsibilities of Aboriginal people and other minority ethnic groups.
- Substantive equality recognises that while some systems may outwardly appear as non-discriminatory, they may not in fact be fully responsive to the needs and aspirations of different people and groups, and as a result can unwittingly create further inequalities. The objective of the Policy Framework is therefore to achieve substantive equality in the Western Australian public sector by:
  - eliminating systemic racial and other forms of discrimination in the provision of public sector services, and
  - promoting sensitivity to the different needs of client groups

The full text can be found on the Commission's website: [www.eoc.wa.gov.au](http://www.eoc.wa.gov.au)

## Our achievements in 2013-14

- In 2013-14 the Substantive Equality Unit continued to work with agencies, consult with community groups and conduct forums to inform parties about developments and progress.
- Development of plans to ensure that the work of the Unit was able to be progressed by participating agencies, as required by the Public Sector Commissioner's Circular, and to transition the training and education functions to the Commission's community education program.
- By the end of the year, the Unit had been disbanded, with only a skeleton staff remaining to wind up the Unit.
- The 31 participating agencies 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.
- The release of *The Guide: preventing systemic discrimination* to assist agencies to develop comprehensive implementation plans for substantive equality to address all forms of systemic discrimination so that it becomes a routine consideration in policy and practice of the organisation.
- All publications were revised to reflect the broader scope of the Policy Framework.
- Completed Needs and Impact Assessments (NIAs) of the participating departments have been progressively posted on the Commission website under the Resources menu in the Substantive Equality section.
- New NIAs have been posted on the website from the Department of Housing and Department of Planning.

## Forums

- A series of forums has been developed to inform agencies of issues of systemic discrimination.

The first forum entitled Legal Invisibility, was held on 3<sup>rd</sup> June 2014 with the Monash University researchers Paula Gerber and Melissa Castan on the “Barriers to the Registration of Aboriginal Births”.

Speakers from the Departments of Aboriginal Affairs and Transport helped the forum explore the impact of this issue.

The Commission continued to work with the Monash University researchers on the above project by facilitating two field trips to Perth by organising meetings and consultations with key public sector and community agencies.

- The Commission also convened the six-monthly Housing Substantive Equality Forum which is a means of ongoing consultation between Department of Housing and housing advocates on issues relevant for tenants and applicants for public housing.



Substantive equality publications series revised



Kimberley waterhole featured on 2014 Aboriginal Calendar

## *Significant issues affecting the Equal Opportunity Commission*

### Current and emerging issues and trends

#### Provision of information about equal opportunity

- Seeking options for further development of online education and associated software to support the incorporation of substantive equality training and to expand the reach of programs into regional and remote communities in Western Australia.

#### Provision of redress for allegations of unfair treatment

- The development of greater flexibility in the arrangements of conciliation conferences to assist disadvantaged people and those in regional and remote areas.

#### Substantive equality

- Parts of the role of the Substantive Equality Unit are being incorporated into the Commission's core functions to prevent and address systemic discrimination across government, not-for-profit and private sector organisations.

# Discrimination

Have you ever been refused a service or treated unfairly?

shops hotels nightclubs restaurants taxis universities work  
 buses planes rental houses shopping centres trains  
 government departments caravan parks businesses schools

Write to us, phone or come in and tell us what happened. Aboriginal staff are here to help and interpreting services are also available.

We can tell you if what happened to you is covered by law.

We may ask you for more information.

We will contact the people that you think may have treated you unfairly.

You then decide what you would like to see happen to solve the problem. We will try to help you and the other person to fix it.

If an agreement isn't reached the Commissioner may send it on to the State Administrative Tribunal.

## Disclosure and legal compliance

### Financial statements

#### Certification of Financial Statements For the Year Ended 30 June 2014

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 2014 and the financial position as at 30 June 2014.

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: 19 August 2014



A Lucas  
Commissioner for Equal Opportunity  
Date: 19 August 2014





## 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 2014, 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 2014 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 2014.

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 2014.

### **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 2014.

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**

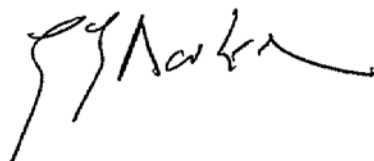
In my opinion, the key performance indicators of the Commissioner for Equal Opportunity are relevant and appropriate to assist users to assess the Commissioner's performance and fairly represent indicated performance for the year ended 30 June 2014.

**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 2014 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  
22 August 2014

Commissioner for Equal Opportunity

**Statement of Comprehensive Income** for the year ended 30 June 2014

	Note	2014 \$	2013 \$
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expense	6	3,569,698	2,894,473
Supplies and services	7	717,305	779,537
Depreciation and amortisation expense	8	64,463	70,423
Accommodation	9	744,690	643,947
Other expenses	10	27,223	43,234
<b>Total cost of services</b>		<b>5,123,379</b>	<b>4,431,614</b>
<b>Income</b>			
Revenue			
User charges and fees	11	216,402	244,871
Commonwealth grants and contributions	12	-	17,378
Other revenue	13	37,081	27,477
<b>Total revenue</b>		<b>253,483</b>	<b>289,726</b>
<b>Total income other than income from State Government</b>		<b>253,483</b>	<b>289,726</b>
<b>NET COST OF SERVICES</b>		<b>4,869,869</b>	<b>4,141,888</b>
<b>Income from State Government</b>			
Service Appropriation	14	5,172,000	3,823,000
Service received free of charge	14	99,286	6,556
<b>Total income from State Government</b>		<b>5,271,286</b>	<b>3,829,556</b>
<b>DEFICIT FOR THE PERIOD</b>		<b>401,390</b>	<b>(312,332)</b>
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>401,390</b>	<b>(312,332)</b>

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

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

Disclosure and legal compliance – financial statements

Commissioner for Equal Opportunity

**Statement of Financial Position** for the year ended 30 June 2014

	Note	2014 \$	2013 \$
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	25	420,647	232,484
Receivables	16	148,628	92,198
Amounts receivable for services	17	89,000	34,000
Other current assets	18	20,249	20,102
<b>Total Current Assets</b>		<b>678,524</b>	<b>378,784</b>
<b>Non-Current Assets</b>			
Restricted cash and cash equivalents	15,25	86,315	85,338
Amounts receivable for services	17	215,000	260,000
Plant and equipment	19	174,062	161,221
Intangible assets	20	28,188	42,686
<b>Total Non-Current Assets</b>		<b>503,565</b>	<b>549,245</b>
<b>TOTAL ASSETS</b>		<b>1,182,089</b>	<b>928,029</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	22	261,701	449,451
Provisions	23	635,427	680,473
<b>Total Current Liabilities</b>		<b>897,128</b>	<b>1,129,924</b>
<b>Non-Current Liabilities</b>			
Provisions	23	138,762	139,296
<b>Total Non-Current Liabilities</b>		<b>138,762</b>	<b>139,296</b>
<b>TOTAL LIABILITIES</b>		<b>1,035,890</b>	<b>1,269,220</b>
<b>NET ASSETS</b>		<b>146,199</b>	<b>(341,191)</b>
<b>EQUITY</b>			
Contributed Equity	24	604,000	518,000
Accumulated deficit		(457,801)	(859,191)
<b>TOTAL EQUITY</b>		<b>146,199</b>	<b>(341,191)</b>

See also the 'Schedule of Income and Expenses 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 2014

	Note	Contributed equity \$	Accumulated deficit \$	Total equity \$
<b>Balance at 1 July 2012</b>		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
<b>Balance at 30 June 2013</b>		<b>518,000</b>	<b>(859,191)</b>	<b>(341,191)</b>
<b>Balance at 1 July 2013</b>		518,000	(859,191)	(341,191)
Surplus		-	401,390	401,390
Total comprehensive income for the period		-	401,390	401,390
Transactions with owners in their capacity as owners:				
Capital appropriations		86,000	-	86,000
Total		86,000	-	86,000
<b>Balance at 30 June 2014</b>		<b>604,000</b>	<b>(457,801)</b>	<b>146,199</b>

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

## Disclosure and legal compliance – financial statements

Commissioner for Equal Opportunity

### Statement of Cash Flows for the year ended 30 June 2014

	Note	2014 \$	2013 \$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service appropriation		5,172,000	3,709,000
Capital appropriation		76,000	37,000
Holding account drawdowns		0	79,000
<b>Net Cash provided by State Government</b>		<b>5,248,000</b>	<b>3,825,000</b>
Utilised as follows:			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee benefits		(3,617,021)	(2,826,706)
Supplies and services		(1,578,447)	(1,241,770)
GST payments on purchases		(162,810)	(124,850)
<b>Receipts</b>			
Receipts from services		202,324	316,063
GST receipts on sales		23,771	27,030
GST receipts from taxation authority		136,130	108,504
<b>Net cash provided by/(used in) operating activities</b>	25	<b>(4,996,054)</b>	<b>(3,741,729)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Payments</b>			
Purchase of non-current assets		(62,806)	(20,167)
<b>Net cash provided by/(used in) investing activities</b>		<b>(62,806)</b>	<b>(20,167)</b>
Net increase/(decrease) in cash and cash equivalents		189,140	38,456
Cash and cash equivalents at the beginning of period		317,822	279,366
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>	25	<b>506,962</b>	<b>317,822</b>

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

Disclosure and legal compliance – financial statements

Commissioner for Equal Opportunity

**Schedule of Income and Expense by Service** for the year ended 30 June 2014

	Provision of Information		Avenue for Redress		Total	
	2014 \$	2013 \$	2014 \$	2013 \$	2014 \$	2013 \$
<b>COST OF SERVICES</b>						
<u>Expenses</u>						
Employee benefits expense	2,126,060	1,733,789	1,443,637	1,160,684	3,569,698	2,894,473
Supplies and services	402,794	437,710	314,510	341,827	717,305	779,537
Depreciation and amortisation expense	36,197	39,543	28,267	30,880	64,464	70,423
Accommodation expenses	418,172	361,576	326,518	282,371	744,690	643,947
Other expenses	15,285	24,276	11,937	18,958	27,222	43,234
<b>Total cost of services</b>	<b>2,998,512</b>	<b>2,596,894</b>	<b>2,124,867</b>	<b>1,834,720</b>	<b>5,123,379</b>	<b>4,431,614</b>
<u>Income</u>						
User charges and fees	216,402	244,871	-	-	216,402	244,871
Commonwealth grants and contributions	-	17,378	-	-	-	17,378
Other revenue	37,081	27,477	-	-	37,081	27,477
<b>Total income other than income from State Government</b>	<b>253,483</b>	<b>289,726</b>	<b>-</b>	<b>-</b>	<b>253,483</b>	<b>289,726</b>
<b>NET COST OF SERVICES</b>	<b>2,745,029</b>	<b>2,307,168</b>	<b>2,124,867</b>	<b>1,834,720</b>	<b>4,869,896</b>	<b>4,141,888</b>
<u>Income from State Government</u>						
Service appropriation	2,939,495	2,148,526	2,232,505	1,674,474	5,172,000	3,823,000
Services received free of charge	56,429	3,684	42,857	2,872	99,286	6,556
<b>Total income from State Government</b>	<b>2,995,924</b>	<b>2,152,210</b>	<b>2,275,362</b>	<b>1,677,346</b>	<b>5,271,286</b>	<b>3,829,556</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>250,895</b>	<b>(154,958)</b>	<b>150,495</b>	<b>(157,374)</b>	<b>401,390</b>	<b>(312,332)</b>

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



Disclosure and legal compliance – financial statements

Commissioner for Equal Opportunity

**Schedule of Assets and Liabilities by Service** as at 30 June 2014

	Provision of Information		Avenue for Redress		Total	
	2014 \$	2013 \$	2014 \$	2013 \$	2014 \$	2013 \$
<b>ASSETS</b>						
Current assets	385,619	258,738	292,905	120,046	678,524	378,784
Non-current assets	286,186	375,176	217,379	174,069	503,565	549,245
<b>Total assets</b>	<b>671,805</b>	<b>633,914</b>	<b>510,284</b>	<b>294,115</b>	<b>1,182,089</b>	<b>928,029</b>
<b>LIABILITIES</b>						
Current liabilities	509,856	771,827	387,272	358,097	897,128	1,129,924
Total non-current liabilities	78,860	95,150	59,902	44,146	138,762	139,296
<b>Total liabilities</b>	<b>588,716</b>	<b>866,977</b>	<b>447,174</b>	<b>402,243</b>	<b>1,035,890</b>	<b>1,269,220</b>
<b>NET ASSETS</b>	<b>83,089</b>	<b>(233,063)</b>	<b>63,110</b>	<b>(108,128)</b>	<b>146,199</b>	<b>(341,191)</b>

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 2014

	2014 Estimate	2014 Actual	Variance	2014 Actual	2013 Actual	Variance
	\$	\$	\$	\$	\$	\$
<b>Delivery Services</b>						
Item 77 Net amount appropriated to deliver services	3,672,000	4,853,000	1,181,000	4,853,000	3,569,000	1,284,000
Amount Authorised by Other Statutes -Salaries and Allowances Act 1975	269,000	319,000	50,000	319,000	254,000	65,000
<b>Total appropriations provided to deliver services</b>	<b>3,941,000</b>	<b>5,172,000</b>	<b>1,231,000</b>	<b>5,172,000</b>	<b>3,823,000</b>	<b>1,349,000</b>
<b>Capital</b>						
Item 160 Capital appropriations	76,000	86,000	10,000	86,000	37,000	49,000
<b>GRAND TOTAL</b>	<b>4,017,000</b>	<b>5,258,000</b>	<b>1,241,000</b>	<b>5,258,000</b>	<b>3,860,000</b>	<b>1,398,000</b>
<b>Details of Expenses by Services</b>						
Provision of Information	2,546,000	2,998,512	452,512	2,998,512	2,596,894	401,618
Avenue of Redress	1,785,000	2,124,867	339,867	2,124,867	1,834,720	290,147
Total Cost of Services	4,331,000	5,123,379	792,379	5,123,379	4,431,614	691,765
Less total income	(382,000)	(253,483)	128,517	(253,483)	(289,726)	(36,243)
Net Cost of Services	3,949,000	4,869,896	920,896	4,869,896	4,141,888	728,008
Adjustments	(8,000)	302,104	310,104	302,104	(318,888)	620,992
<b>Total appropriations provided to deliver services</b>	<b>3,941,000</b>	<b>5,172,000</b>	<b>1,231,000</b>	<b>5,172,000</b>	<b>3,823,000</b>	<b>1,349,000</b>
<b>Capital Expenditure</b>						
Purchase of non-current intangible assets	-	-	-	-	-	-
Adjustments for other funding sources	76,000	86,000	10,000	86,000	37,000	49,000
<b>Capital appropriations</b>	<b>76,000</b>	<b>86,000</b>	<b>10,000</b>	<b>86,000</b>	<b>37,000</b>	<b>49,000</b>

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

Note 29 'Explanatory statement' provides details of any significant variations between estimates and actual results 2014 and between the actual results for 2014 and 2013.

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

## Note 1. Australian Accounting Standards

### General

The Commission's financial statements for the year ended 30 June 2014 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 2014.

## 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.

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

**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.

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

**(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 2013-2014 Budget Statements, the Commission retained \$253,483 in 2014 (\$289,726 in 2013) 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 \$2,378 in 2014, \$15,000 in 2013.

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

### Gains

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

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

#### Capitalisation/expensing of assets

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

#### Initial recognition and measurement

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.

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

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 to the extent that they represent probable future economic benefits.

Computer Software

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

**(h) Impairment of assets**

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

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

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

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 which is subject to insignificant risk of changes in value.



Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

**(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 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.

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

#### *Annual leave*

Annual leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore considered to be 'other long-term employee benefits'. The annual leave liability 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*

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

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

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

#### *Purchased Leave*

The provision for purchased leave relates to Public Service employees who have entered into an agreement to self-fund up to an additional 10 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.

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

### *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 providers on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. Contributions to these accumulation schemes extinguish the Commission's liability for superannuation charges in respect of employees who are not members of the 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 agency's obligations to the related superannuation liability.

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

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

### Provisions – other

#### *Employment on-costs*

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

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

**(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 or services received free of charge or for nominal cost, that the Commission would otherwise purchase if not donated, are recognised as income at the fair value of the assets or services where they can be reliably measured. 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.

**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.

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**Notes to the Financial Statements** for the year ended 30 June 2014

## 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 2013 that impacted on the Commission.

AASB 13	<i>Fair Value Measurement</i>  This Standard defines fair value, sets out a framework for measuring fair value and requires additional disclosures for assets and liabilities measured at fair value. There is no financial impact.
AASB 119	<i>Employee Benefits</i>  This Standard supersedes AASB 119 (October 2010), making changes to the recognition, presentation and disclosure requirements.  The Commission assessed employee leave patterns to determine whether annual leave is a short-term or other long-term employee benefit. The resultant discounting of annual leave liabilities that were previously measured at the undiscounted amounts is not material.
AASB 1048	<i>Interpretation of Standards</i>  This Standard supersedes AASB 1048 (June 2012), enabling references to the Interpretations in all other Standards to be updated by reissuing the service Standard. There is no financial impact.
AASB 2011-8	<i>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 &amp; 1038 and Int 2, 4, 12, 13, 14, 17, 19, 131 &amp; 132]</i>  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	<i>Amendments to Australian Accounting Standards arising from AASB 119 (September 2011)[AASB 1, 8, 101, 124, 134, 1049 &amp; 2011-8 and Int 14]</i>  This Standard makes amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 119 in September 2011. The resultant discounting of annual leave liabilities that were previously measured at the undiscounted amounts is not material.

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**Notes to the Financial Statements** for the year ended 30 June 2014

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

This Standard makes amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 119 in September 2011. The resultant discounting of annual leave liabilities that were previously measured at the undiscounted amounts is not material.

*AASB 2012-5 Amendments to Australian Accounting Standards arising from Annual Improvements 2009-11 Cycle [AASB 1, 101, 116, 132 & 134 and Int 2]*

This Standard makes amendments to the Australian Accounting Standards and Interpretations as a consequence of the annual improvements process. 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]*

This Standard amends the mandatory effective date of AASB 9 Financial Instruments to 1 January 2015 (instead of 1 January 2013). Further amendments are also made to numerous consequential amendments arising from AASB 9 that will now apply from 1 January 2015. There is no financial impact.

*AASB 2012-9 Amendment to AASB 1048 arising from the Withdrawal of Australian Int 1039*

The withdrawal of Int 1039 Substantive Enactment of Major Tax Bills in Australia has no financial impact for the Commission during the reporting period and at balance date. Measurement of tax assets and liabilities continues to be measured in accordance with enacted or substantively enacted tax law pursuant to AASB 112.46-47.

*AASB 2012-10 Amendments to Australian Accounting Standards – Transition Guidance and Other Amendments [AASB 1, 5, 7, 8, 10, 11, 12, 13, 101, 102, 108, 112, 118, 119, 127, 128, 132, 133, 134, 137, 1023, 1038, 1039, 1049 & 2011-7 and Int 12]*

The Standard introduces a number of editorial alterations and amends the mandatory application date of Standards for not-for-profit entities accounting for interests in other entities. There is no financial impact.

## Disclosure and legal compliance – financial statements

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**Notes to the Financial Statements** for the year ended 30 June 2014

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

Part A of this omnibus Standard makes amendments to other Standards arising from revisions to the Australian Accounting Conceptual Framework for periods ending on or after 20 December 2013. Other Parts of this Standard become operative in later periods. There is no financial impact for Part A of the Standard.

### **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:

		<b>Operative for reporting periods beginning on/after</b>
<i>Int 21</i>	<i>Levies</i>  This Interpretation clarifies the circumstances under which a liability to pay a government levy imposed should be recognised. There is no financial impact for the Commission at reporting date.	1 Jan 2014
<i>AASB 9</i>	<i>Financial Instruments</i>  This Standard supersedes AASB 139 Financial Instruments: Recognition and Measurement, introducing a number of changes to accounting treatments.  The mandatory application date of this Standard was amended to 1 January 2018 by AASB 2014-1 Amendments to Australian Accounting Standards. The Commission has not yet determined the application or the potential impact of the Standard.	1 Jan 2018

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**Notes to the Financial Statements** for the year ended 30 June 2014

AASB 14	<p><i>Regulatory Deferral Accounts</i></p> <p>The Commission has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2016
AASB 1031	<p><i>Materiality</i></p> <p>This Standard supersedes AASB 1031 (February 2010), removing Australian guidance on materiality not available in IFRSs and refers to guidance on materiality in other Australian pronouncements. There is no financial impact.</p>	1 Jan 2014
AASB 1055	<p><i>Budgetary Reporting</i></p> <p>This Standard requires specific budgetary disclosures in the general purpose financial statements of not-for-profit entities within the General Government Sector. The Commission will be required to disclose additional budgetary information and explanations of major variances between actual and budgeted amounts, though there is no financial impact.</p>	1 Jul 2014
AASB 2009-11	<p><i>Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 &amp; 1038 and Int 10 &amp; 12]</i></p> <p>[modified by AASB 2010-7]</p>	1 Jan 2015
AASB 2010-7	<p><i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 &amp; 1038 and Int 2, 5, 10, 12, 19 &amp; 127]</i></p> <p>This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010.</p> <p>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 the Standard.</p>	1 Jan 2015



## Disclosure and legal compliance – financial statements

Commissioner for Equal Opportunity

### Notes to the Financial Statements for the year ended 30 June 2014

- |             |   |            |
|-------------|---|------------|
| AASB 2011-7 | <i>Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 &amp; 1038 and Int 5, 9, 16 &amp; 17]</i>   | 1 Jan 2014 |
|             | This Standard gives effect to consequential changes arising from the issuance of AASB 10, AASB 11, AASB 127 <i>Separate Financial Statements</i> and AASB 128 <i>Investments in Associates and Joint Ventures</i> . For not-for-profit entities it applies to annual reporting periods beginning on or after 1 January 2014. The Commission has not yet determined the application or the potential impact of the Standard. |            |
| AASB 2012-3 | <i>Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]</i>   | 1 Jan 2014 |
|             | This Standard gives effect to consequential changes arising from the issuance of AASB 10, AASB 11, AASB 127 <i>Separate Financial Statements</i> and AASB 128 <i>Investments in Associates and Joint Ventures</i> . For not-for-profit entities it applies to annual reporting periods beginning on or after 1 January 2014. The Commission has not yet determined the application or the potential impact of the Standard. |            |
|             | The Commission does not routinely hold financial assets and financial liabilities that it intends to settle on a net basis, therefore there is no financial impact.   |            |
| AASB 2013-3 | <i>Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets.</i>  | 1 Jan 2014 |
|             | This Standard introduces editorial and disclosure changes. There is no financial impact   |            |

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**Notes to the Financial Statements** for the year ended 30 June 2014

AASB 2013-8 *Amendments to Australian Accounting Standards Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities [AASB 10, 12 & 1049].* 1 Jan 2014

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

AASB 2013-9 *Amendments to Australian Accounting Standards Conceptual Framework, Materiality and Financial Instruments.* 1 Jan 2014  
1 Jan 2017

This omnibus Standard makes amendments to other Standards arising from the deletion of references to AASB 1031 in other Standards for periods beginning on or after 1 January 2014 (Part B), and, defers the application of AASB 9 to 1 January 2017 (Part C). The application date of AASB 9 was subsequently deferred to 1 January 2018 by AASB 2014-1. The Commission has not yet determined the application or the potential impact of AASB 9, otherwise there is no financial impact for Part B.

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

The Commission has not yet determined the application or the potential impact of the Standard 1 Jan 2015

1 Jan 2016

1 Jan 2018

### **Changes in accounting estimates**

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

## Disclosure and legal compliance – financial statements

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

### Note 6. Employee benefits expense

	2014 \$	2013 \$
Wages and salaries (a)	3,278,649	2,623,160
Superannuation – defined contribution plans (b)	261,807	245,976
Other related expenses	29,243	25,337
	<b>3,569,698</b>	<b>2,894,473</b>

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

(b) Defined contribution plans include West State, Gold State, GESB 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

	2014 \$	2013 \$
Communications	48,866	49,477
Consultants and contractors	505,499	407,031
Consumables	34,561	34,649
Materials	16,747	55,542
Travel	40,541	41,446
Other	71,091	191,392
	<b>717,305</b>	<b>779,537</b>

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**Notes to the Financial Statements** for the year ended 30 June 2014

**Note 8. Depreciation and amortisation expense**

	2014	2013
	\$	\$
<u>Depreciation</u>		
Office equipment	7,587	12,877
Computer hardware	13,919	4,049
Furniture fixtures and fittings	28,459	28,743
<b>Total depreciation</b>	<b>49,965</b>	<b>45,669</b>
<u>Amortisation</u>		
Intangible assets	14,498	24,754
<b>Total amortisation</b>	<b>14,498</b>	<b>24,754</b>
<b>Total depreciation and amortisation</b>	<b>64,463</b>	<b>70,423</b>

**Note 9. Accommodation expenses**

	2014	2013
	\$	\$
Building rental operating lease expense	744,690	643,947
	<b>744,690</b>	<b>643,947</b>

**Note 10. Other expenses**

	2014	2013
	\$	\$
Other expenses (b)	27,223	43,234
	<b>27,223</b>	<b>43,234</b>

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

## Disclosure and legal compliance – financial statements

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

### Note 11. User charges and fees

	2014	2013
	\$	\$
Training course fees	207,933	240,105
Other services provided	8,470	4,768
	<b>216,403</b>	<b>244,873</b>

### Note 12. Commonwealth grants and contributions

	2014	2013
	\$	\$
Grant from Commonwealth – Indian Ocean Territories	-	17,378
	<b>-</b>	<b>17,378</b>

### Note 13. Other Revenue

	2014	2013
	\$	\$
Recoups	14,089	3,955
Other revenues (a)	22,992	23,522
	<b>37,081</b>	<b>27,477</b>

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

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

**Note 14. Income from State Government**

	2014	2013
	\$	\$
Appropriation received during the period:		
Service appropriations (a)	5,172,000	3,823,000
	<b>5,172,000</b>	<b>3,823,000</b>
Service received free of charge (b)		
Determined on the basis of the following estimates provided by agencies:		
Department of Finance – Building and Management Works	7,809	6,556
Department of Racing, Gaming and Liquor – FMIS Hosting services	91,477	6,556
	<b>99,286</b>	<b>6,556</b>
	<b>5,271,286</b>	<b>3,829,556</b>

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

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

**Note 15. Restricted cash and cash equivalents**

	2014	2013
	\$	\$
<u>Non-current</u>		
Accrued salaries suspense account (a)	86,315	85,338
	<b>86,315</b>	<b>85,338</b>

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

## Disclosure and legal compliance – financial statements

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**Notes to the Financial Statements** for the year ended 30 June 2014

### Note 16. Receivables

	2014	2013
	\$	\$
<u>Current</u>		
Receivables	130,971	79,812
GST Receivable	17,657	12,386
<b>Total Current</b>	<b>148,628</b>	<b>92,198</b>

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

	2014	2013
	\$	\$
Current	89,000	34,000
Non-Current	215,000	260,000
	<b>304,000</b>	<b>294,000</b>

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

### Note 18. Other assets

	2014	2013
	\$	\$
<u>Current</u>		
Prepayments	20,249	20,102
<b>Total Current</b>	<b>20,249</b>	<b>20,102</b>

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Notes to the Financial Statements for the year ended 30 June 2014

Note 19. Plant and Equipment

	2014	2013
	\$	\$
<u>Office equipment</u>		
At cost	79,644	59,307
Accumulated depreciation	(26,769)	(34,861)
	52,875	24,446
<u>Furniture fixtures and fittings</u>		
At cost	284,725	284,725
Accumulated depreciation	(180,457)	(151,998)
	104,268	132,727
<u>Computer Hardware</u>		
At cost	56,410	29,621
Accumulated depreciation	(39,491)	(25,573)
	16,919	4,048
	<b>174,062</b>	<b>161,221</b>

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
	\$	\$	\$	\$
<b>2014</b>				
Carrying amount at start of year	24,446	132,726	4,049	161,221
Additions	36,016	-	26,789	62,806
Depreciation	(7,587)	(28,459)	(13,919)	(49,965)
<b>Carrying amount at end of year</b>	<b>52,875</b>	<b>104,267</b>	<b>16,919</b>	<b>174,062</b>
<b>2013</b>				
Carrying amount at start of year	17,156	161,470	8,097	186,723
Additions	20,167	-	-	20,167
Depreciation	(12,877)	(28,743)	(4,048)	(45,668)
<b>Carrying amount at end of year</b>	<b>24,446</b>	<b>132,727</b>	<b>4,048</b>	<b>161,221</b>



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**Notes to the Financial Statements** for the year ended 30 June 2014

### Note 20. Intangible Assets

	2014	2013
	\$	\$
<u>Computer Software</u>		
At cost	97,224	72,574
Accumulated amortisation	(69,036)	(54,538)
	28,188	18,036
<u>Work in Progress</u>		
At cost	-	24,650
<b>Total intangible asset</b>	<b>28,188</b>	<b>42,686</b>
Reconciliations:		
<u>Computer Software</u>		
Carrying amount at start of year	18,036	33,027
Additions	24,650	9,763
Amortisation expense	(14,498)	(24,754)
<b>Carrying amount at end of year</b>	<b>28,188</b>	<b>18,036</b>
<u>Work in Progress</u>		
Carrying amount at start of year	24,650	-
Addition	-	24,650
Transfer	(24,650)	-
<b>Carrying amount at end of year</b>	<b>-</b>	<b>24,650</b>

### Note 21. Impairment of assets

There were no indications of impairment to plant and equipment and intangible assets at 30 June 2014.

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.

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**Notes to the Financial Statements** for the year ended 30 June 2014

**Note 22. Payables**

	2014	2013
	\$	\$
<u>Current</u>		
Accrued salaries	64,855	59,806
Accrued expenses	194,761	333,672
Trade payables	4,390	51,485
Commonwealth Paid Parental Leave	(2,305)	4,488
<b>Total Current</b>	<b>261,701</b>	<b>449,451</b>

**Note 23. Provisions**

	2014	2013
	\$	\$
<u>Current</u>		
<i>Employee benefits provision</i>		
Annual leave (a)	219,392	193,724
Long service leave (b)	399,357	480,063
Purchased leave (c)	12,717	2,382
	<u>631,466</u>	<u>676,169</u>
<i>Other provisions</i>		
Employment on-costs (d)	3,961	4,304
	<u>3,961</u>	<u>4,304</u>
	<b>635,427</b>	<b>680,473</b>
<u>Non-current</u>		
<i>Employee benefits provision</i>		
Long service leave (b)	137,900	138,423
	<u>137,900</u>	<u>138,423</u>
<i>Other provisions</i>		
Employment on-costs (d)	862	873
	<u>862</u>	<u>873</u>
	<b>138,762</b>	<b>139,296</b>

## Disclosure and legal compliance – financial statements

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### Notes to the Financial Statements for the year ended 30 June 2014

- (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:

	2014	2013
	\$	\$
Within 12 months of the end of the reporting period	164,386	149,297
More than 12 months after the reporting period	55,006	44,427
	<b>219,392</b>	<b>193,724</b>

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

	2014	2013
	\$	\$
Within 12 months of the end of the reporting period	155,289	166,186
More than 12 months after the reporting period	381,968	452,300
	<b>537,257</b>	<b>618,486</b>

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

	2014	2013
	\$	\$
Within 12 months of the end of the reporting period	12,717	2,383
	<b>12,717</b>	<b>2,383</b>

- (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'.

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**Notes to the Financial Statements** for the year ended 30 June 2014

	2014	2013
	\$	\$
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	5,177	4,828
Additional provisions recognised	(354)	349
<b>Carrying amount at end of year</b>	<b>4,823</b>	<b>5,177</b>

**Note 24. Equity**

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

**Contributed equity**

	2014	2013
	\$	\$
Balance at start of period	518,000	481,000
<u>Contributions by owners</u>		
Capital appropriation	86,000	37,000
<b>Total contribution by owners</b>	<b>86,000</b>	<b>37,000</b>
<b>Balance at end of period</b>	<b>604,000</b>	<b>518,000</b>

**Accumulated surplus/(deficit)**

	2014	2013
	\$	\$
Balance at start of year	(859,191)	(546,859)
Result for the period	401,390	(312,332)
<b>Balance at end of year</b>	<b>(457,801)</b>	<b>(859,191)</b>
<b>Total Equity at end of period</b>	<b>146,199</b>	<b>(341,191)</b>

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**Notes to the Financial Statements** for the year ended 30 June 2014

**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:

	2014	2013
	\$	\$
Cash and cash equivalents	420,647	232,484
Restricted cash and cash equivalents (refer to note 15 'Restricted cash and cash equivalents')	86,315	85,338
	<b>506,962</b>	<b>317,822</b>

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

	2014	2013
	\$	\$
Net cost of services	(4,869,896)	(4,141,888)
<u>Non-cash items:</u>		
Depreciation and amortisation expense	64,463	70,423
Service received free of charge	99,286	6,556
<u>(Increase)/decrease in assets:</u>		
Current receivables (a)	(51,159)	26,337
Other current assets	(147)	(1,318)
<u>Increase/(decrease) in liabilities:</u>		
Current payables (a)	(187,750)	239,478
Current provisions	(45,046)	53,076
Non-current provisions	(534)	4,853
Net GST receipts/(payments) (b)	(2,909)	10,684
Change in GST in receivables/payables (c)	(2,362)	(9,928)
<b>Net cash provided by/(used in) operating activities</b>	<b>(4,996,054)</b>	<b>(3,741,729)</b>

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

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

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

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**Notes to the Financial Statements** for the year ended 30 June 2014

### Note 26. Commitments

The commitments below are inclusive of GST were relevant.

#### Non-cancellable operating lease commitments

	2014	2013
	\$	\$
Commitments for minimum lease payments are payable as follows:		
Within 1 year	532,770	562,536
Later than 1 year and not later than 5 years	2,131,080	2,243,242
Later than 5 years	445,191	1,029,444
	<b>3,109,041</b>	<b>3,835,222</b>

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

### Note 27. Contingent liabilities and contingent assets

There are no contingent liabilities or contingent assets as at 30 June 2014.

### 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

	2014	2014	Variance
	Estimate	Actual	
	\$	\$	\$
Total appropriation provided to deliver services for the period	3,941,000	5,172,000	(1,231,000)
Total income	382,000	253,483	(128,517)

## Disclosure and legal compliance – financial statements

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

### Significant variances between estimate and actual for 2014

This variation relates to the following post budget adjustments

1. The approval of supplementary funding of \$520,000 to account for diminishing cash balances over a period of time and for a increase in baseline funding.
2. Additional funding of \$50,000 for the termination payment to the retiring Commissioner.
3. Supplementary funding of \$602,000 for the 2013-2014 Enhanced Voluntary severances scheme.

The variation in income relates to decrease in requests for training in the 2013-2014 financial year.

	2014 Actual \$	2013 Actual \$	Variance \$
Total appropriation provided to deliver services for the period	5,172,000	3,823,000	1,349,000
Total income	253,483	289,726	(36,243)

### Significant variances between actual results for 2014 and 2013

1. The approval of supplementary funding of \$520,000 to account for diminishing cash balances over a period of time and for a increase in baseline funding.
2. Additional funding of \$50,000 for the termination payment to the retiring Commissioner.
3. Supplementary funding of \$602,000 for the 2013-2014 Enhanced Voluntary severances scheme.
4. The variation in income relates to decrease in requests for training in the 2013-2014 financial year.

### Service expenditure

Significant variances between estimate and actual for 2013

	2014 Estimate \$	2014 Actual \$	Variance \$
Provision of Information	2,546,000	2,998,512	452,512
Avenue of Redress	1,785,000	2,124,867	339,867

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

Significant variances between actual results for 2014 and 2013

	2014 Actual \$	2013 Actual \$	Variance \$
Provision of Information	2,998,512	2,596,894	401,618
Avenue of Redress	2,124,867	1,834,720	290,147

The variation directly relates to increased expenditure for the voluntary severance payouts and for accounts held over from previous years due to timing and funding issues

**Capital contribution**

Significant variances between estimate and actual 2014

	2014 Estimate \$	2014 Actual \$	Variance \$
Capital expenditure	76,000	86,000	10,000

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

Significant variances between actual results for 2013 and 2014

	2014 Actual \$	2013 Actual \$	Variance \$
Capital expenditure	86,000	37,000	49,000

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



Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

### **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'.

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.

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

**(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:

	2014	2013
	\$	\$
<u>Financial Assets</u>		
Cash and cash equivalents	420,647	232,484
Restricted cash and cash equivalents	86,315	85,338
Receivables (a)	434,971	373,812
<u>Financial Liabilities</u>		
Financial liabilities measured at amortised cost	261,701	449,453

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

**(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.

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

**Ageing analysis of financial assets**

	Carrying Amount	Not past due and not impaired	Past due but not impaired					Impaired financial assets
			Up to 1 months	1-3 months	3 months to 1 year	1-5 years	More than 5 years	
			\$	\$	\$	\$	\$	
<b>2014</b>								
Cash and cash equivalents	420,647	420,647	-	-	-	-	-	-
Restricted cash and cash equivalents	86,315	86,315	-	-	-	-	-	-
Receivables (a)	130,971	105,513	3,370	11,821	10,266	-	-	-
Amounts receivable for services	304,000	304,000	-	-	-	-	-	-
	<b>941,933</b>	<b>916,475</b>	<b>3,370</b>	<b>11,821</b>	<b>10,266</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2013</b>								
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	-	-	-	-	-	-
	<b>691,634</b>	<b>668,230</b>	<b>3,500</b>	<b>15,777</b>	<b>4,127</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

Liquidity risk and interest rate exposure

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

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

	<u>Interest rate exposure</u>					<u>Nominal Amount</u>	<u>Maturity Dates</u>				
	<u>Weighted average effective interest rate</u>	<u>Carrying Amount</u>	<u>Fixed interest rate</u>	<u>Variable interest rate</u>	<u>Non-Interest Bearing</u>		<u>Up to 1 months</u>	<u>1-3 months</u>	<u>3 months to 1 year</u>	<u>1-5 years</u>	<u>More than 5 years</u>
	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
<b>2014</b>											
<u>Financial Assets</u>											
Cash and cash equivalents	-	420,647	-	-	420,647	420,647	420,647	-	-	-	-
Restricted cash and cash equivalents	-	86,315	-	-	86,315	86,315	-	-	-	83,315	-
Receivables (a)	-	130,971	-	-	130,971	130,971	105,513	15,191	10,266	-	-
Amounts receivable for services	-	304,000	-	-	304,000	304,000	79,000	-	102,000	123,000	-
	-	<b>941,933</b>	-	-	<b>941,933</b>	<b>941,933</b>	<b>605,160</b>	<b>15,191</b>	<b>112,266</b>	<b>209,315</b>	-
<u>Financial Liabilities</u>											
Payables		261,701	-	-	261,701	261,701	261,701	-	-	-	-
		<b>261,701</b>	-	-	<b>261,701</b>	<b>261,701</b>	<b>261,701</b>	-	-	-	-

(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 2014

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

	<u>Interest rate exposure</u>					Nominal Amount	<u>Maturity Dates</u>				
	Weighted average effective interest	Carrying Amount	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
<b>2013</b>											
<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	-	-	-	-
	-	<b>691,634</b>	-	-	<b>691,634</b>	<b>691,634</b>	<b>591,930</b>	<b>12,770</b>	<b>1,596</b>	<b>85,338</b>	-
<u>Financial Liabilities</u>											
Payables	-	449,453	-	-	449,453	449,453	449,453	-	-	-	-
	-	<b>449,453</b>	-	-	<b>449,453</b>	<b>449,453</b>	<b>449,453</b>	-	-	-	-

(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 2014

**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:

\$	2014 No of Officers	2013 No of Officers
90,001 – 110,000	1	-
110,001 – 120,000		3
120,001 – 130,000		1
140,001 – 150,000	2	1
150,001 – 170,000	1	-
170,001 – 180,000		-
190,001 – 200,000		1
250,001 – 280,000	1	1
280,001 – 320,000	1	
320,001 – 380,000	1	

	2014 \$	2013 \$
Base remuneration and superannuation	1,425,124	1,032,110
Annual leave and long service leave accruals	77,439	18,733
Other benefits	11,357	23,670
<b>Total remuneration of senior officers</b>	<b>1,513,920</b>	<b>1,074,513</b>

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:

	2014 \$	2013 \$
Auditing the accounts, financial statements and key performance indicators	31,000	30,400
	<b>31,000</b>	<b>30,400</b>

Commissioner for Equal Opportunity

**Notes to the Financial Statements** for the year ended 30 June 2014

**Note 33. Indian Oceans Territories**

	2014	2013
	\$	\$
Balance at the start of the period	(2,378)	-
Receipts	2,378	15,000
Payments	-	(17,378)
<b>Balance at the end of period</b>	<b>-</b>	<b>(2,378)</b>

**Note 34. Supplementary financial information**

**Write offs**

During the 2014 financial year no debts were written off by the Commission (2013: \$0.00).

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

No theft, defaults during the year.

**Gifts of public property**

No gift of public property during the year.

# Disclosure and legal compliance Performance indicators

## Report on key performance indicators

### Commissioner for Equal Opportunity Certification of Performance Indicators for the year ended 30 June 2014

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 2014.



A Lucas  
Commissioner for Equal Opportunity

Date: 19 August 2014



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

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:

1. Provision of information and advice regarding equal opportunity and human rights, and
2. 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 2013-14 Budget Papers Vol 2, Division 48.

## 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	
	Survey		Survey		Survey	
	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 <sup>7</sup>	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

<sup>7</sup> 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.

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 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 that the targets set for the finalisation of complaints within both six (6) and 12 months have been exceeded.

Note that as this is the second year reporting this new key performance indicator there is only one previous year comparative data available.

**Table 3**  
**Percentage of complaints finalised within 6 and 12 months**  
**2013-14**

Percentage of complaints finalised within:	2012-13	2013-14	2013-14
	%	Target	Actual
Six months	89.1	90.0	91.7
Twelve months	99.1	95.0	100.0

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 total hours of preparation and delivery of fee-for-service training for the current year are 746 compared with the previous year's total of 770.5 hours.

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

- Decrease of training hours of 3.2%.
- A one off increase in the overall budget this year related to redundancy payments and other expenses.

Note that as this is the second year reporting this new key performance indicator there is only one previous year comparative data available.

**Table 4**  
**Average hourly cost of development and delivery of training courses**  
**2013-14**

	2012-13	2013-14 Budget	2013-14 Actual
	\$	\$	\$
Average hourly cost of development and delivery of training courses	938	920	1,116

## Service 2:

### Redress for unlawful discrimination and unreasonable treatment

#### Indicator: Average cost of complaints handled

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

In the 2013-14 year there was a decrease of 30.7% in the number of complaints handled from 953 at 30 June 2013 to 660 at 30 June 2014.

Fluctuations in the number of complaints handled can occur for a number of reasons; in this reporting year it is largely due to a decrease of 34.1% in new complaints from 738 to 486. While it is not possible to clearly identify the causes, it is possible that these include:

- The Commission has been trialling the identification of potential complaints which can be being processed and resolved as enquiries. Such a process may reduce time and resources incurred, not only for the Commission but also for the potential complainants and respondents.
- The announcement by the government in June 2013 of the Review of the organisations under the *Equal Opportunity Act 1984* appeared to engender some uncertainty in the community about the future operation of the Commission. Anecdotal feedback from stakeholders confirmed this had affected their engagement with the Commission.
- The average cost increase per complaint handled was also affected by the increase in the overall budget related to one off redundancy payments and other expenses.

Note that as this is the second year reporting this new key performance indicator there is only one previous year comparative data available.

**Table 5**  
**Average cost per complaint**  
**2013-14**

	2012-13	2013-14	2013-14
		Budget	Actual
	\$	\$	\$
Average cost per complaint handled	1,465	1,438	2,466



2014 NAIDOC poster competition winners

## Disclosure and legal compliance Governance

### 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.

The current fees and charges are available on the Commission's website at [www.eoc.wa.gov.au/communityeducationandtraining](http://www.eoc.wa.gov.au/communityeducationandtraining).



## Major capital projects

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

The Commission replaced its telephone system following a tender process assisted by the Department of Finance.

## Employment and industrial relations

### Staff Profile

Employee Category	Number of Staff	
	2012-13	2013-14
Full-time permanent	20	15
Full-time contract	2	5
Part-time permanent (measured on FTE basis)	5.25	5.45
Part-time contract basis (measured on FTE basis)	1	0.53
TOTAL	28.25	25.98
Employees seconded out (not included in FTE's above)	1	0

## Staff development

### Workforce planning

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

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

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

Our workforce plan 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 Cultural Competency and the *Courageous Conversations about Race* workshop.

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

- Fire warden
- Building Management Safety and Security
- Equal Opportunity Law and Workplace Culture
- Grievance management for managers
- Enquiry Officer (internal)
- TRIM and records management
- Cultural awareness
- TTY (Telephone typewriter)
- Suicide prevention
- Mentoring in the workplace
- Human resource management
- Systemic discrimination
- Driving actions and reactions – mobile web applications
- Mobilising digital – mobile web applications

## Workers' compensation

There is one ongoing worker's compensation claim currently being managed.

## Governance disclosures

### Contracts with senior officers

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

## Other legal requirements

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

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

## Disability access and inclusion plan outcomes

The Commission developed its Disability Access and Inclusion Plan, in consultation with staff, which is available on the website: [www.eoc.wa.gov.au](http://www.eoc.wa.gov.au). The Plan is due for review and this will be commenced pending the outcomes of the Review of organisations under the *Equal Opportunity Act 1984*.

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 2013-14:

- Review of events policies to ensure safety and appropriate access to events.
- Introduced automated booking system which includes clients access and other requirements are recorded at time of booking.

### Desired outcome 2

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

Access to Commission services has been improved by:

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

### Desired outcome 3

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

- The Commission completed an audit of the public website to ensure compliance with the State Government's accessibility policy. Funding for site upgrade has been approved and work will commence in the first half of the coming financial year.
- Planning has commenced to upgrade website to comply with WAC3 standards as well as a responsive design to access to mobile devices.

### Desired outcome 4

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

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

### Desired outcome 5

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

- Complaint information and forms are available in hard copy and on the website.
- The website enables online submission of complaints. This will be amended to comply with accessibility requirements.

### 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. The use of an automated booking system during this year will provide the Commission with better information about individual requirements in this respect.

## Compliance with public sector standards and ethical codes

### Statement of compliance

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

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

There were no breaches of standards lodged during the year.

### Significant actions to promote compliance

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

A review of the Commission's Code of Conduct has commenced and will be completed in 2014-15.

Compliance Issues	Significant action taken to monitor and ensure compliance
Public Sector Standards (PSS) <ul style="list-style-type: none"><li>• Nil claims lodged</li></ul>	Information about standards included on the Commission intranet and included in the formal induction process for new employees.
WA Public Sector (PS) Code of Ethics <ul style="list-style-type: none"><li>• Nil reports of non-compliance with WA PS Code of Ethics</li></ul>	WA PS Code of Ethics forms part of induction materials and is linked via the Commission's intranet.
Agency Code of Conduct <ul style="list-style-type: none"><li>• 1 report of non-compliance with the agency Code of Conduct.</li></ul>	<p>The Commission's Code of Conduct is accessible on the intranet and forms part of the formal induction process.</p> <p>The Code of Conduct is currently being reviewed and is due to be endorsed by Corporate Executive in 2014-15.</p> <p>The Commissioner received one report of non-compliance with the agency Code of Conduct. This matter was investigated fully and deemed to be unsubstantiated.</p>

## Record keeping systems

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

The Commission uses the electronic records management system TRIM (Total Records Information Management) to manage and control all correspondence and documents received, created by and distributed by the agency. This system is administered by Corporate Services to ensure appropriate security controls are in place and to promote standardisation of file creation and naming conventions. The system is deemed to be adequate for its current purpose as well as potential future growth. The Commission is in the process of upgrading the TRIM software and this will be fully implemented in 2014-15.

### 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 the electronic records management system (TRIM). A hardcopy user guide is also provided for reference and is currently being reviewed in line with the TRIM software upgrade. Employees are also encouraged to attend training offered by the State Records Office.

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

In 2014-15 the Commission will conduct refresher training for employees to increase utilisation of the system functionality, ensure standardisation throughout the agency and to provide training in the upgraded software.

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

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

- induction manual
- theoretical and hands-on training by the management Support officer - Records.

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

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

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

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

## Government policy requirements

### Substantive equality

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

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.

#### **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.

Service 3: The ability of Western Australians residing in rural and remote areas to access the services of the Commission.

- Divisional area: All
- Progress: A trial project was undertaken to survey Commission clients of community education and training to ascertain their ability to access all of the commission services – including information, training, enquiries and complaints lodgement.

**Ensure that new policy and major initiatives are assessed for their impact on disadvantaged groups.**

The Corporate Executive monitors all new policies and major initiatives with respect to their impact on disadvantaged groups on a regular basis.

## Occupational health and safety and injury management

### Statement of agency commitment

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

During 2014-15 two new OSH representatives were elected by staff and formally appointed. One officer has undertaken fully accredited training and a second will complete training in 2014-15.

### Formal mechanism for consultation with employees

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

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

### Statement of compliance with injury management requirements of *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 in 2012 to undertake a review of the Commission’s OSH policies and practices. Issues raised in the subsequent Safety Risk Management Report have been addressed or are currently in the process of being addressed.

**Report of annual performance for 2013-14 against the following:**

Measure	2012-13 Actual	2013-14 Results	Target Results	Comment on result against target
Number of fatalities	0	0	0	
Lost time injury and/or disease incidence rate	0	0	0	
Lost time injury and/or disease severity rate	0	0	0	
Percentage of injured workers returned to work:	0%	0	0	
(i) within 13 weeks	N/A	N/A	Greater than 80%	
(ii) within 26 weeks				
Percentage of managers trained in occupational safety, health and injury management responsibilities	86%	0%	Greater than 80%	0 Managers undertook training in 2013-14 however 86% have been trained previously

## Compliance statement

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

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

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



A Lucas  
Commissioner for Equal Opportunity

27 August 2014

## Appendix A: enquiry and complaint information

**Table 1: Written enquiries received by mode of contact**

Mode	2013-14	%
Email	246	51.4%
Fax	10	2.1%
Post	92	19.2%
Hand	10	2.1%
Web	121	25.3%
Total	479	100.0%

**Table 2: Enquires received by ground**

Ground	2013-14	%
Age	117	5.6%
Breastfeeding	4	0.2%
Bullying	94	4.5%
Family Responsibility/Status	85	4.1%
Gender History	3	0.1%
Gender Identity	5	0.2%
Impairment	432	20.8%
Marital Status	13	0.6%
Political Conviction	5	0.2%
Pregnancy	77	3.7%
Publication of Name in Fines Enforcement Registry Website	1	0.0%
Race	341	16.4%
Racial Harassment	35	1.7%
Racial Offensive Behaviour	9	0.4%
Religious Conviction	29	1.4%
Sex	94	4.5%
Sexual Harassment	89	4.3%
Sexual Orientation	16	0.8%
Spent Conviction	11	0.5%
All grounds	148	7.1%
Other	467	22.5%
Total	2075	100.0%

**Table 3: Enquires received by area**

Area	2013-14	%
Employment	1080	52.0%
Access to Places and Vehicles	30	1.4%
Accommodation	130	6.3%
Education	79	3.8%
Clubs	27	1.3%
Goods, Services and Facilities	276	13.3%
Sports	11	0.5%
Land	1	0.0%
Public Place	10	0.5%
All Areas	137	6.6%
Other	294	14.2%
Total	2075	100.0%

## Appendix A: enquiry and complaint information

### About the complainant

Complainants were asked a series of questions when completing the complaint form, of the 486 complaints received 438 (90.1%) answered and the results are shown below.

In which country were you born?

**Table 4: Birthplace of complainant**

Birthplace	2013-14	%
Australia	195	44.5%
Australian Aboriginal	81	18.5%
Torres Strait Islander	1	0.2%
Americas	3	0.7%
Central and West Africa	0	0.0%
North Africa and the Middle East	13	3.0%
North-East Asia	6	1.4%
North-West Europe	56	12.8%
Oceania and Antarctica	22	5.0%
South-East Asia	4	0.9%
Southern and Central Asia	26	5.9%
Southern and Eastern Europe	4	0.9%
Sub-Saharan Africa	12	2.7%
No response to question	15	3.4%
Total	438	100.0%

What is the main language spoken at home?

**Table 5: Language of complainant**

Language	2013-14	%
English	383	87.4%
Other	54	12.3%
No response to question	1	0.2%
Total	438	100.0%

Do you consider yourself to have an ethnic background?

**Table 6: Ethnic background**

Ethnicity	2013-14	%
Yes	105	24.0%
No	324	74.0%
No response to question	9	2.1%
Total	438	100.0%

## Appendix A: enquiry and complaint information

Which of the following age group do you belong?

**Table 7: Age of complainant**

Age	2013-14	%
0 - 14	8	1.8%
15 - 19	11	2.5%
20 - 39	147	33.6%
40 - 64	247	56.4%
65+	23	5.3%
No response to question	2	0.5%
Total	438	100.0%

Which of the following best describes you currently?

**Table 8: Occupation of complainant**

	2013-14	%
Looking for work	124	28.3%
Student	33	7.5%
Retired	14	3.2%
Pensioner	47	10.7%
Homemaker	12	2.7%
In paid employment	194	44.3%
No response to question	14	3.2%
Total	438	100.0%

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

**Table 9: Disability of complainant**

Disability	2013-14	%
Yes	110	25.1%
No	308	70.3%
No response to question	20	4.6%
Total	438	100.0%

## Appendix A: enquiry and complaint information

### About the complaint

**Table 10: How complainants lodged their complaints**

Mode	2013-14	%
Email	54	11.1%
Fax	12	2.5%
Hand	45	9.3%
Post	155	31.9%
Web	220	45.3%
Total	486	100.0%

**Table 11: Complaints received by ground**

Ground	2013-14	%
Age	37	7.6%
Breastfeeding	2	0.4%
Family Responsibility	20	4.1%
Family Status	4	0.8%
Gender History	3	0.6%
Impairment	142	29.2%
Marital Status	3	0.6%
Political Conviction	0	0.0%
Pregnancy	14	2.9%
Race	91	18.7%
Racial Harassment	35	7.2%
Religious Conviction	9	1.9%
Sex	35	7.2%
Sexual Harassment	30	6.2%
Sexual Orientation	7	1.4%
Spent Conviction	1	0.2%
Victimisation	53	10.9%
Total	486	100.0%

**Table 12: Complaints received by area**

Area	2013-14	%
Employment	307	63.2%
Access to places and vehicles	18	3.7%
Goods, Services and facilities	84	17.3%
Accommodation	42	8.6%
Education	24	4.9%
Clubs	7	1.4%
Sport	1	0.2%
Superannuation	1	0.2%
Not specified	2	0.4%
Total	486	100.0%

## Appendix A: enquiry and complaint information

**Table 13: Complaints received by gender and ground**

Ground	Female	Male	Mixed Group	Total	%
Age	18	19	0	37	7.6%
Breastfeeding	2	0	0	2	0.4%
Family Responsibility	16	4	0	20	4.1%
Family Status	2	2	0	4	0.8%
Gender History	2	1	0	3	0.6%
Impairment	61	81	0	142	29.2%
Marital Status	2	1	0	3	0.6%
Political Conviction	0	0	0	0	0.0%
Pregnancy	13	1	0	14	2.9%
Race	34	57	0	91	18.7%
Racial Harassment	5	30	0	35	7.2%
Religious Conviction	0	8	1	9	1.9%
Sex	17	18	0	35	7.2%
Sexual Harassment	26	4	0	30	6.2%
Sexual Orientation	5	2	0	7	1.4%
Spent Conviction	0	1	0	1	0.2%
Victimisation	24	29	0	53	10.9%
<b>Total</b>	<b>227</b>	<b>258</b>	<b>1</b>	<b>486</b>	<b>100.0%</b>

### About the respondents

**Table 14: Respondent identity**

Respondent identity	2013-14	%
Private enterprise	257	52.9%
State government dept/agency/authority/local	181	37.2%
Other	48	9.9%
<b>Total</b>	<b>486</b>	<b>100.0%</b>

**Table 15: Respondent size of organisation**

Size of organisation	2013-14	%
Less than 5	2	0.4%
5 - 19	29	6.0%
20 - 99	67	13.8%
100 - 499	65	13.4%
500 +	200	41.2%
Not known	123	25.3%
<b>Total</b>	<b>486</b>	<b>100.0%</b>

## Appendix A: enquiry and complaint information

**Table 16: Respondent industry**

Industry type	2013-14	%
Accommodation and Food Services	36	7.4%
Administrative and Support Services	16	3.3%
Agriculture, Forestry and Fishing	1	0.2%
Arts and Recreation Services	26	5.3%
Construction	29	6.0%
Education and Training - Tertiary Education	17	3.5%
Education and Training - School Education	22	4.5%
Education and Training - Adult, Community and Other Education	6	1.2%
Electricity, Gas, Water and Waste Services	22	4.5%
Financial and Insurance Services	5	1.0%
Health Care and Social Assistance	53	10.9%
Information Media and Telecommunications	1	0.2%
Manufacturing	14	2.9%
Mining	25	5.1%
Professional, Scientific and Technical Services	14	2.9%
Public Administration and Safety	33	6.8%
Public Administration and Safety - Correctional and Detention Services	16	3.3%
Public Administration and Safety - Police Services	10	2.1%
Rental, Hiring and Real Estate Services	69	14.2%
Retail Trade	36	7.4%
Transport, Postal and Warehousing	21	4.3%
Wholesale Trade	0	0.0%
Other Services	8	1.6%
Not known	6	1.2%
<b>Total</b>	<b>486</b>	<b>100.0%</b>

## How complaints were handled

**Table 17: Outcome of complaints closed in 2013-14**

Outcome	2013-14	%
Dismissed	146	25.4%
Lapsed	83	14.4%
Withdrawn	174	30.3%
Conciliation	140	24.3%
Referred to SAT	32	5.6%
<b>Total</b>	<b>575</b>	<b>100.0%</b>

**Table 18: Outcome by time taken to close complaints in 2013-14 comparison**

Outcome	2009-10	2013-14
	Average time take by months	Average time taken by months
Dismissed	6.1	4
Lapsed	7	3.5
Withdrawn	3.5	1.7
Conciliation	5.7	3.6
Referred to SAT	8.2	5.4
<b>Total average time taken to close complaints by months</b>	<b>5.7</b>	<b>3.2</b>



## Appendix B: feedback form



The Commission is interested in receiving your feedback regarding our 2013-14 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 2013-14 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](mailto:eoc@eoc.wa.gov.au)

THANK YOU FOR YOUR FEEDBACK

