

EQUAL OPPORTUNITY COMMISSION

Final Report

1 JULY 2020 – 30 NOVEMBER 2020

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About this report

This is the final report of the Equal Opportunity Commission (EOC) as a standalone agency, following the transfer of its administrative functions to the Department of Justice on 1 December 2020.

Disclaimer

The EOC is committed to quality service to its customers and makes every attempt to ensure accuracy, currency and reliability of the information contained in this publication. However, changes in circumstances over time may impact on the veracity of this information.

Accessibility

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

Acknowledgment

The EOC acknowledges the Aboriginal peoples of Western Australia as the traditional custodians of the land on which we work and live, and recognises their continuing connection to land, water, and community. We pay respect to Elders past, present and emerging.

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

Statement of compliance

For the period 1 July 2020 to 30 November 2020 inclusive

Hon John Quigley MLA
Attorney General

In accordance with section 63 of the *Financial Management Act 2006 (WA) (FMA)*, I hereby submit for your information and presentation to Parliament, the final report of the Commissioner for Equal Opportunity for the period 1 July 2020 to 30 November 2020.

The report has been prepared in accordance with the provisions of the *FMA*.



J Z Milambo
Reporting Officer

26 February 2021

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Executive Summary

A Machinery of Government change was initiated at the request of the Commissioner for Equal Opportunity and implemented effective from 1 December 2020 to improve access by the Equal Opportunity Commission (EOC) to corporate services.

The Commissioner will continue to be fully independent in the performance of all statutory functions under the *Equal Opportunity Act 1984 (WA)* (the Act); however, to improve administrative functions the EOC became part of the Department of Justice (DOJ) on 1 December 2020.

This final report deals with the five months between the end of the 1 July 2020 and 30 November 2020.

There were no major funding decisions made during this transitional period with the only change being the provision of ongoing corporate support becoming the responsibility of the DOJ.

As provided by Section 95 of the Act, the EOC will continue to provide an annual report each year. The annual report for 2020-21 will cover the full financial year and include a report on operations with similar detail and analysis to the annual report for 2019-20 tabled in Parliament in 2020.

Appointment of reporting officer

Under Section 68(1) of the *FMA* it is necessary to appoint a reporting officer to perform the duties in relation to the final report of the EOC.

Approval was sought for the Treasurer to appoint a reporting officer who is responsible for the preparation of the final report for the EOC. In accordance with sections 68(4) and 70(1) of the *FMA* the final report includes:

- A full set of financial statements and notes for the period 1 July 2020 to 30 November 2020, and the 2019-20 full year comparatives; and
- An abridged report on operations.

Note that the final report does not include key performance indicators (KPIs).

The final report is to be submitted to the Attorney General within 90 days from the EOC being abolished as a stand-alone agency, that is by 28 February 2021.

In accordance with section 72(3) of the *FMA*, the Attorney General is required to table the final report in Parliament within 14 days of receipt of the report.

Operational structure

Our vision

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

Our mission

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

Responsible Minister

The Hon John R Quigley LLB JP MLA, Attorney General.

Enabling legislation

The Office of the Commissioner for Equal Opportunity was established in 1985 under Part VII, Division I of the *Equal Opportunity Act 1984 (WA)* as amended, and under the provisions of the *Public Sector Management Act 1984 (WA)*.

The Commissioner for Equal Opportunity is appointed by the Governor and is the accountable officer under the *Financial Management Act 2006 (WA)*.

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

Administered legislation

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

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

Other key legislation impacting on activities of the Equal Opportunity Commission:

State

- *Auditor General Act 2006 (WA)*
- *Financial Management Act 2006 (WA)*
- *Freedom of Information Act 1992 (WA)*
- *Gender Reassignment Act 2000 (WA)*
- *Government Employees Superannuation Act 1987 (WA)*
- *Industrial Relations Act 1979 (WA)*
- *Minimum Conditions of Employment Act 1993 (WA)*
- *Occupational Safety and Health Act 1984 (WA)*
- *Public Interest Disclosure Act 2003 (WA)*
- *Public Sector Management Act 1994 (WA)*
- *Salaries and Allowances Act 1975 (WA)*
- *State Administrative Tribunal Act 2004 (WA)*
- *State Records Act 2000 (WA)*
- *State Supply Commission Act 1991 (WA)*
- *Workers Compensation and Injury Management Act 1981 (WA)*

Commonwealth

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

Organisational structure

Corporate Executive

John Byrne



Commissioner for Equal Opportunity

John commenced in the role in 2016. In 2020 he was appointed a Member of the Order of Australia for significant service to people who are deaf or hard of hearing, and to social justice.

Allan Macdonald



Manager Office of the Commissioner

Allan has been the EOC's Senior Legal Officer since 2002, and now manages the Office of the Commissioner.

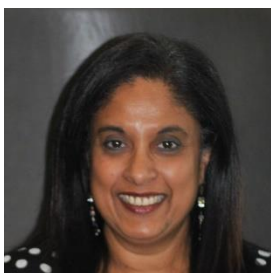
Diana MacTiernan



Manager Commission Services

Diana has a background in industrial relations working for unions, employers, and an independent body. She has worked across the EOC since joining it in 2007 and now manages Commission Services.

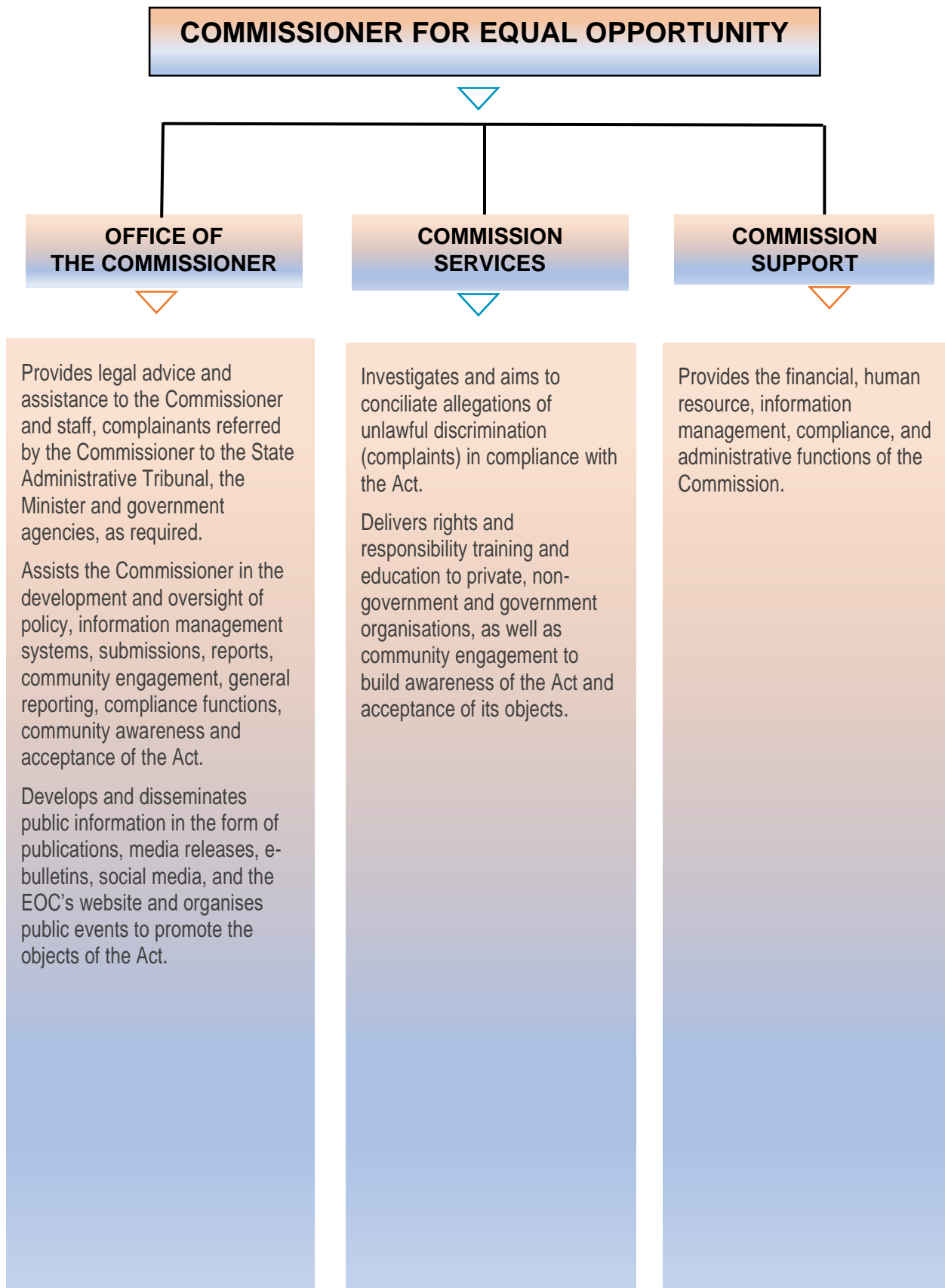
Zarin Milambo



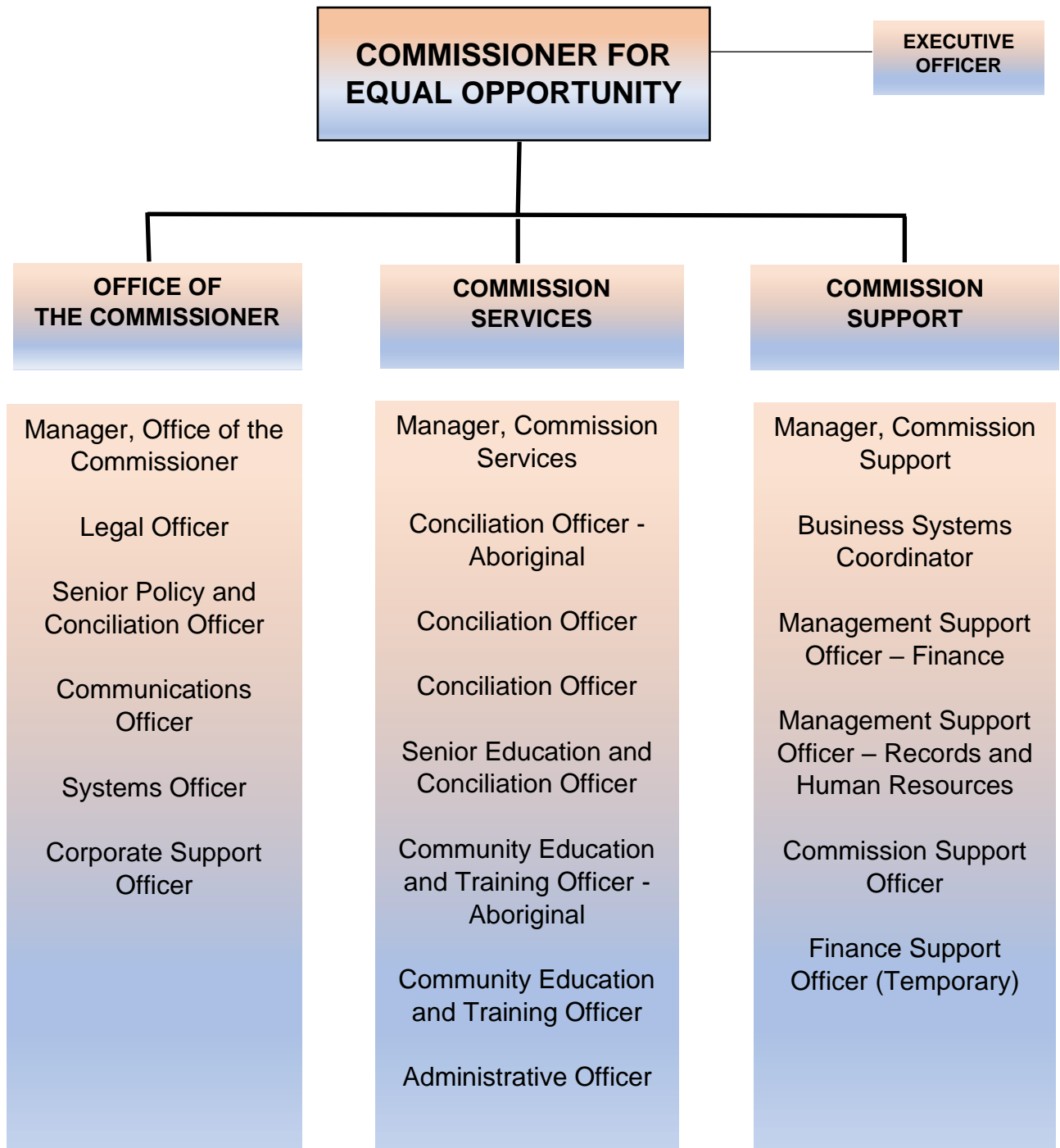
Manager Commission Support

Zarin is the Manager of Commission Support and managed a Corporate Services environment for over 15 years. She has expertise in public administration and compliance including finance, IT, human resources, procurement, and recordkeeping.

Organisational Responsibilities



Organisational Structure as at 30 November 2020



Performance Management Framework

The Commissioner for Equal Opportunity's Performance Management Framework is consistent with the Government's goal of Strong Communities: Safe communities and supported families.

The work of the EOC is informed by the statutory obligations under the Act, and the activities undertaken in the reporting period are reported in this section. The EOC delivers services through its two outcome areas:

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

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

Service 2: Avenue of redress for unlawful discrimination and unreasonable treatment

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

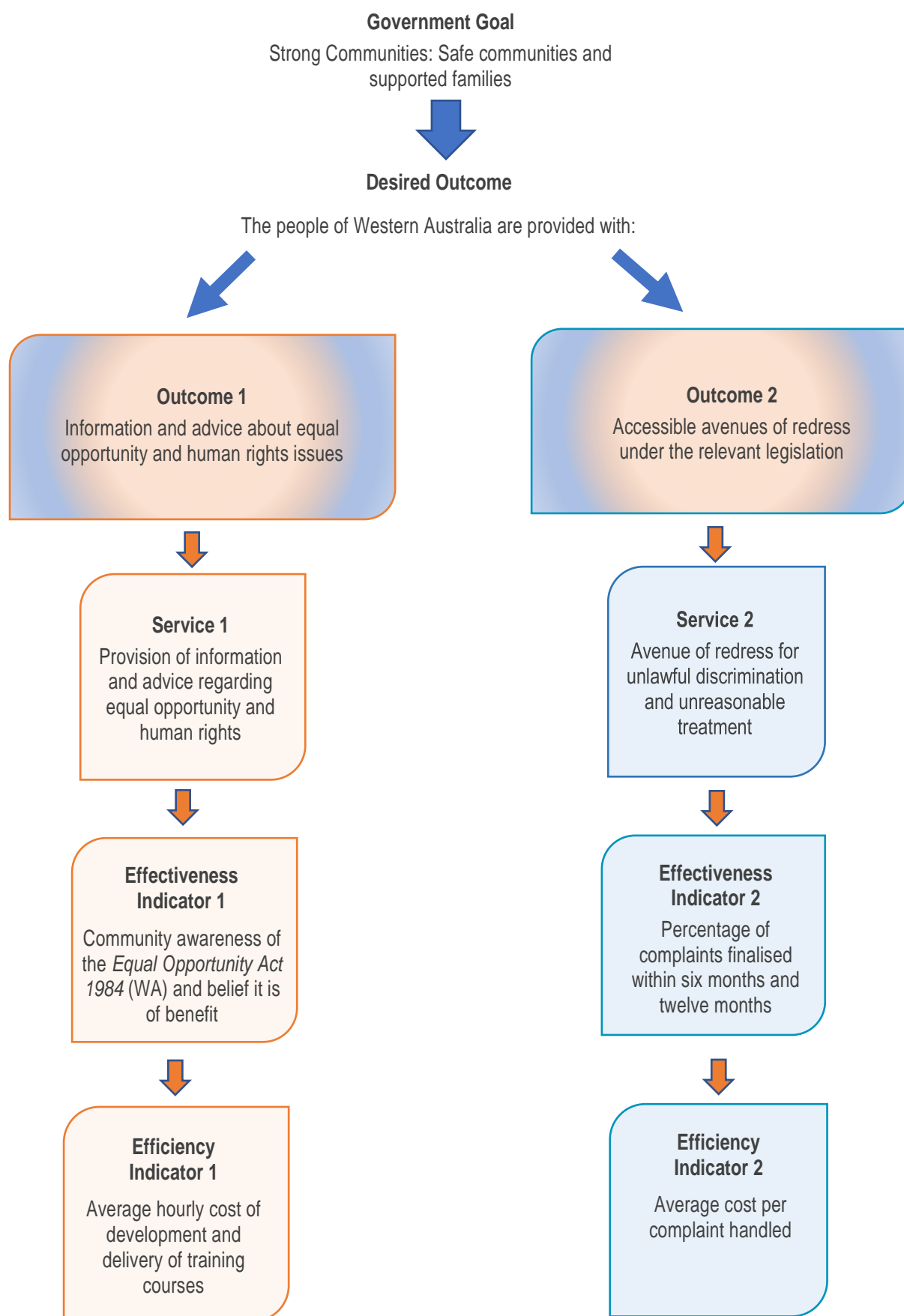
Changes to Outcome Based Management Framework

The Outcome-Based Management Framework of the EOC did not change during the reporting period.

Shared responsibilities with other agencies

The EOC did not share any responsibilities with other agencies during the reporting period.

Outcome Based Management Framework



Service 1: Provision of information and advice

The EOC works with community members and organisations to extend understanding and skills to achieve equality and realise their rights through:

- Involvement in community programs and events
- Responding to enquiries from individuals, government, non-government organisations and private industry
- Delivering training for employers and service providers on their responsibilities and rights under the Act
- Educating community groups and individuals on their rights and responsibilities under the Act
- Identifying potentially discriminatory policies and practices and raising these with appropriate bodies

Raising community awareness

Key strategies include:

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

Website

The website serves the role of distributing information about the EOC's community education, complaint handling, human rights advocacy, and related functions. The site provides an online interface for the work of the EOC.

Ongoing review of the website is undertaken to make the site accessible to the widest possible range of people in the community, including people with visual impairments who require the use of a reader.

The EOC's online complaint form and emails are now the primary avenue used to lodge complaints of unlawful discrimination. The website has also become the preferred means when registering for the EOC's popular community education and training events.

E-bulletin

The EOC's e-bulletin contains news of the outreach, community education and other activities of the EOC. The e-bulletin provides informative discrimination-related legal cases, and important human rights issues and trends. It is distributed at the start of each month via email to over 2000 subscribers. In the reporting period, a total of four editions of the bulletin were published. All content of the e-bulletins is available as Announcements on the Commission's website.

Facebook

The EOC launched its Facebook page at the end of the 2015-16 financial year to increase its outreach across Western Australia. Posts include links to news articles relevant to the Act as well as publicising the EOC's awareness raising events, community outreach work, and human rights and equal opportunity issues.

During the reporting period the EOC's Facebook page received 453 likes and has 462 followers, which is an increase on the previous financial year. The most popular post, according to the number of likes received, was about community outreach at South Metropolitan TAFE reaching 98 people.

WA Media Awards

During the reporting period the EOC sponsored the Social Equity category of the Media Entertainment and Arts Alliance WA journalism awards, which was won by Annabel Hennessy of *The West Australian* for her report 'Kill or be Killed'.

Community events

The EOC presented a community information stall at the Mirrabooka NAIDOC event, which was rescheduled to mid-November due to COVID-19 pandemic. EOC staff participated in a NAIDOC event hosted by the Office of the Auditor General for agencies working in Albert Facey House. Participation in community events was limited due to many being cancelled as a direct result of the COVID-19 pandemic.

Substantive equality

The role of the EOC under the Policy Framework for Substantive Equality (the Framework) is primarily to develop and deliver education and training courses to support agencies in understanding and addressing systemic discrimination as stated in the Framework. The EOC continues to liaise with agencies about their requirements under the Act.

Discussions also commenced with the Public Sector Commission on ensuring the objectives of the Framework continue in the sector. This will be expanded to discussions with agencies to ensure there is a clear connection with other sector-wide frameworks which have compatible aspirations, such as Reconciliation Action Plans, the Multicultural Policy Framework, Disability Action and Inclusion Plans and the Women's Strategy.

Community education and training

The EOC has a small team of experienced community education officers who raise awareness about equal opportunity, human rights, and legal obligations to promote the objectives of the Act. This is done through the adoption of best practice models in:

- Organisational training
- Community education on equal opportunity and human rights
- Working with stakeholder groups on specific projects
- Community development work with groups that have specific needs, such as new and emerging communities

Fee for service training

Training which is provided on a fee for service basis is delivered in two categories: Mixed profile and customised.

Mixed profile training is where courses are publicly advertised, and participants may come from a range of organisations. During the reporting period such training was limited, perhaps due in part due to residual reticence of people to participate in face-to-face sessions due to Covid-19, and four sessions were conducted which is less than usual.

Customised training is for an organisation which requests a course to be run exclusively for its staff and the course is adapted to meet the needs of the organisation. In the reporting period customised training was conducted for public sector, local government, private sector and community organisations with a total of 41 sessions being conducted. A number of these sessions were conducted via various online platforms and there was total of 681 participants.

Examples of organisational sessions include:

- Equal Opportunity and Diversity in the Workplace
- Equal Opportunity Law an Introduction
- Positive Workplace Culture
- Contact Officer Role
- Equity Grievance Officer

Rights based education

Community education officers delivered rights-based sessions to community groups and not for profit associations. Rights based training serves a valuable function in educating minority groups including Aboriginal people, people with disability, migrants, refugees, and others who may not be fully aware of the protections available under the Act, or their obligations towards others.

Twenty-five rights-based sessions were delivered in the reporting period, primarily in the Perth metropolitan area reaching a total of 494 people.

Initiatives

1. Equal Opportunity in Sport – the EOC continued to conduct Member Protection Information Officer sessions through its connection with the Department of Local Government, Sport and Cultural Industries.
2. EOC officers participated as assessors for debates on equal opportunity issues by Curtin University Third Year Professional Unit Students. This year the topics were centred on sexual harassment (*Me Too type allegations: Are people being too sensitive about mere flirtation or attraction?*) and race (*Do special measures on the basis of race help or hinder racial tension?*). Following each debate, relevant anti-discrimination information sessions were conducted with interactive exercises.
3. An internship project on mobility scooters was scoped and an intern recruited, with work on the project commencing after the reporting period.

Service 2: Avenue of redress for unlawful discrimination

Enquiries

The EOC operates an enquiry service each weekday staffed by officers of the EOC.

The EOC receives a diverse range of enquiries which are a mix of requests for information about rights or responsibilities and allegations of discrimination. Some enquirers describe situations which do not constitute unlawful discrimination as defined in the Act, including allegations of unfair dismissal, victimisation, and bullying. EOC officers attempt to direct these enquirers to more appropriate agencies to deal with their issue.

The EOC received 530 enquiries during the reporting period from people who phoned the enquiry line (69%), sent a written enquiry electronically (27%) or by mail (2%), or visited the EOC's office in person (2%).

Nature of enquiries

The two most common grounds of discrimination cited by enquirers were impairment (21.7%) and race (14.9%). These grounds have consistently been the two grounds with the highest number of enquiries for the past three years. This pattern mirrors the grounds of complaints accepted for investigation in the same period.

The areas of discrimination mentioned by enquirers in the reporting period were consistent with the areas mentioned in previous years, with nearly half of the enquiries handled relating to the area of 'work' (48%). Enquiries regarding provision of goods, services and facilities were the next highest area (16.4%), followed by education (4.4%).

Handling complaints

Nature of complaints

The Commissioner investigates complaints of unlawful discrimination, in which a person alleges they have been discriminated against within the meaning of the Act. Unlawful discrimination may have occurred where a person alleges they have been treated less favourably because of one or more of the 16 grounds of unlawful discrimination under the Act, and in one or more of the applicable areas of public life listed in the Act. Some grounds of discrimination do not apply in some areas of public life, therefore allegations with a ground but without an applicable area, cannot be accepted for investigation.

In addition to the grounds under the Act and the unlawful act of victimisation, there are two other grounds of unlawful discrimination arising from other WA Acts which confer jurisdiction to the Commissioner to investigate, conciliate or refer to the State Administrative Tribunal (the SAT) for determination:

- i) Victimisation for making a disclosure under the *Public Interest Disclosure Act 2003 (WA)*
- ii) Discrimination on the ground of a spent conviction in employment-related areas under the *Spent Convictions Act 1988 (WA)*.

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

In any matter accepted as a complaint, before the matter can progress, the complainant needs to provide a minimum level of substance to the allegation.

Once the Commissioner is satisfied there is sufficient substance, the allegation is put to the respondent/s who will be requested to provide a response. If deemed appropriate, a conciliation conference will be held.

If conciliation does not provide a resolution to the complaint, further investigation may be required, and a report is prepared for the Commissioner's consideration.

The Commissioner may determine the matter has substance and will refer it to the SAT and the person may request assistance from the Commission to progress the matter there.

Should the Commissioner determine the complaint is to be dismissed under section 89 of the Act as lacking in substance, vexatious, frivolous or misconceived, the complainant has the right to require the matter be referred to the SAT for determination. In this case the complainant is responsible for their legal costs.

Numbers of complaints

In the reporting period, the EOC received 272 new complaints. This is considerably higher number than received in the equivalent period in the preceding year (annual total of 410).

Of the various grounds of unlawful discrimination under the Act, complaints of impairment discrimination have remained the highest for many years, followed by race. In the reporting period the highest number of complaints received was again impairment discrimination (19.5%), with race having an equivalent number. Sexual harassment complaints were the third highest (12.5%), and victimisation (11 %) was the fourth highest ground of alleged discrimination.

Work is the area of public life which has the highest number of allegations of unlawful discrimination and represents a total of 63.6% of all complaints related to work. The area with the second highest number of complaints was the provision of goods and services with 19.5%.

'Work' as defined in the Act includes seven categories, with the largest category being employment and consisting of employees and applicants.

Impairment-related employment complaints were lodged by people with physical, mental, sensory, or other impairments, as well as complainants with an injury. Most complaints from people with an impairment in relation to the area of work, were from people in employment rather than people applying for work.

Lodgement of complaints

The Act requires complaints to be in writing, and written complaints can be lodged by email, fax, in person, by post or via the EOC's website. Complainants who have difficulty writing may be assisted by the EOC. Complaints may be in any language and their translation to English is arranged by the EOC as required.

The EOC's online complaint form and emails are now the primary avenue used to lodge complaints of unlawful discrimination, with 90% of complaints submitted in this way.

Complaints resolution

The Act specifies a complaint can be finalised in one of the following ways:

- **Withdrawn** by the complainant at any time. This may occur based on the initial response from the respondent, election to move to another jurisdiction, or an inability to provide evidence
- **Lapsed** by the Commissioner if there is no response to attempts to contact the complainant, or if the person does not provide information to actively pursue the complaint
- **Resolved** when both complainant and respondent achieve a mutually agreed outcome
- **Dismissed** by the Commissioner if it is lacking in substance, misconceived, vexatious or frivolous. A complainant can require in writing that a dismissed complaint be referred to the SAT.
- **Referred** to the SAT by the Commissioner if the complaint cannot be conciliated and the Commissioner determines there is an arguable case

The following table provides the outcomes of the closed complaint files in the reporting period.

Outcome	2019-20		2020-21 at 30 November 20	
Withdrawn S83A(1)	136	34.3%	57	29.7%
Resolved by Conciliation	82	20.7%	62	32.3%
Dismissed S89(1)	96	24.2%	29	15.1%
Lapsed S83A(2)	79	19.9%	44	22.9%
Referred to SAT (Commissioner referred)	4	1.0%	0	0.0%
Complaints closed	397	100.0%	192	100.0%

Role of legal officers

The legal officers' day to day activities include assessing potential complaints of unlawful discrimination lodged with the EOC, providing advice to the Commissioner and conciliation officers regarding complaints under investigation, and preparing responses to exemption applications lodged in the SAT.

The legal officers prepare submissions on equal opportunity and human rights issues to both state and federal inquiries, review the EOC's publications, and draft ministerial correspondence in relation to legal matters.

From time to time legal officers provide advice and guidance to State Government agencies in relation to issues such as recruiting and retaining staff by using the measures intended to achieve equality exceptions under the Act.

Legal officers also make presentations on the application of the Act to employers, tertiary institutions, community organisations, government agencies, and others.

Disclosures and legal compliance

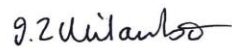
Certification of financial statements

Certification of financial statements

For the period 1 July to 30 November 2020

The accompanying financial statements of the Commissioner for Equal Opportunity have been prepared in compliance with the provisions of the *Financial Management Act 2006 (WA)* from proper accounts and records to present fairly the financial transactions for the period 1 July to 30 November 2020 and the financial position as at 30 November 2020.

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



J.Z. Milambo
Reporting Officer

17 February 2021



Independent auditor's report



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

COMMISSIONER FOR EQUAL OPPORTUNITY

Report on the financial statements

Opinion

I have audited the financial statements of the Commissioner for Equal Opportunity which comprise the Statement of Financial Position as at 30 November 2020, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and the Summary of Consolidated Account Appropriations for the period 1 July 2020 to 30 November 2020, and Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Commissioner for Equal Opportunity for the period 1 July 2020 to 30 November 2020 and the financial position at the end of that period. They are in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibility for the Audit of the Financial Statements section of my report. I am independent of the Commissioner for Equal Opportunity in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibility of the Reporting Officer for the financial statements

On 9 October 2020 the Public Sector Management (General) Regulations 1994 were amended enabling the transfer of the Commissioner for Equal Opportunity's corporate functions to the Department of Justice from 1 December 2020.

The Treasurer appointed a Reporting Officer under Section 68 of the *Financial Management Act 2006* on 11 September 2020 who is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions, and for such internal control as the Reporting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility for the audit of the financial statements

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

fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

Report on controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Commissioner for Equal Opportunity. The controls are those policies and procedures established by the Commissioner (as the accountable authority) 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 (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, the controls exercised by the Commissioner for Equal Opportunity are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the period 1 July 2020 to 30 November 2020.

The Commissioner's responsibilities

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

Auditor General's responsibilities

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

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

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

Limitations of controls

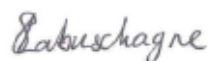
Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once the controls are in operation, the overall control objectives may not be achieved so that fraud, error, or non-compliance with laws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

My independence and quality control relating to the reports on controls

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

Matters relating to the electronic publication of the audited financial statements

This auditor's report relates to the Commissioner for Equal Opportunity's financial statements for the period 1 July 2020 to 30 November 2020 included on the Commissioner for Equal Opportunity's website. The Commissioner for Equal Opportunity's management is responsible for the integrity of the website. This audit does not provide assurance on the integrity of the website. The auditor's report refers only to the financial statements described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements. If users of the financial statements are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version of the financial statements.



SANDRA LABUSCHAGNE
DEPUTY AUDITOR GENERAL
Delegate of the Auditor General for Western Australia
Perth, Western Australia
23 February 2021

Financial statements

Commissioner for Equal Opportunity

Statement of comprehensive income for the period 1 July to 30 November 2020

	Notes	1 July - 30 November 2020 \$	Year Ended 30 June 2020 \$
Cost of services			
Expenses			
Employee benefits expense	2.1(a)	1,075,060	2,378,953
Supplies and services	2.2	201,533	627,398
Depreciation and amortisation expense	4.1.1, 4.2	2,748	17,154
Finance costs	6.2	0	272
Accommodation expenses	2.2	127,615	861,195
Loss on disposal of non-current assets	3.5	0	24,340
Other expenses	2.2	24,928	154,048
Total cost of services		1,431,884	4,063,360
Revenue and Income			
User charges and fees	3.2	42,664	82,122
Commonwealth grants and contributions	3.4	0	31,958
Other revenue	3.3	0	943
Total revenue		42,664	115,023
Total income other than income from State Government		42,664	115,023
Net cost of services		1,389,220	3,948,337
Income from State Government			
Service appropriation	3.1	1,666,000	3,725,000
Services received free of charge	3.1	17,672	54,133
Total income from State Government		1,683,672	3,779,133
Surplus/(deficit) for the period		294,452	(169,204)
Total comprehensive income for the period		294,452	(169,204)

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



Commissioner for Equal Opportunity
Statement of financial position as at 30 November 2020

	Notes	As at 30 November 2020 \$	As at 30 June 2020 \$
Assets			
Current assets			
Cash and cash equivalents	6.3	550,911	527,477
Restricted cash and cash equivalents	6.3	30,883	30,883
Receivables	5.1	15,330	38,645
Amounts receivable for services	5.2	33,000	33,000
Other current assets	5.3	20,838	31,077
Total current assets		650,962	661,082
Non-current assets			
Restricted cash and cash equivalents	6.3	31,000	31,000
Amounts receivable for services	5.2	438,000	438,000
Property, plant and equipment	4.1	16,884	19,633
Right-of-use assets	4.2	-	-
Intangible assets	4.3	-	-
Total non-current assets		485,884	488,633
Total assets		1,136,846	1,149,715
Liabilities			
Current liabilities			
Payables	5.4	56,402	344,068
Lease liabilities	6.1	-	-
Employee related provisions	2.1(b)	595,172	542,089
Total current liabilities		651,574	886,157
Non-current liabilities			
Lease liabilities	6.1	-	-
Employee related provisions	2.1(b)	103,059	82,655
Total non-current liabilities		103,059	82,655
Total liabilities		754,633	968,812
Net assets		382,213	180,903
Equity			
Contributed equity	8.8	517,858	611,000
Accumulated surplus/(deficit)		(135,645)	(430,097)
Total equity		382,213	180,903

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 period 1 July to 30 November 2020

Notes	Contributed equity	Accumulated surplus/ (deficit)	Total equity
	\$	\$	\$
Restated Balance at 1 July 2019	604,000	(260,894)	343,106
Surplus/(deficit)	-	(169,203)	(169,203)
Total comprehensive income for the period	-	(169,203)	(169,203)
Transactions with owners in their capacity as owners: - Capital appropriations	7,000	-	7,000
Balance at 30 June 2020	611,000	(430,097)	180,903
Balance at 1 July 2020	611,000	(430,097)	180,903
Restated balance at 1 July 2020	611,000	(430,097)	180,903
Surplus/(deficit)		294,452	294,452
Total comprehensive income for the period	-	294,452	294,452
Distribution to Owners	(93,142)	-	(93,142)
Total	(93,142)	-	(93,142)
Balance at 30 November 2020	517,858	(135,645)	382,213

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

Commissioner for Equal Opportunity
Statement of cash flows for the period 1 July to 30 November 2020

	Notes	1 July - 30 November 2020 \$	Year Ended 30 June 2020 \$
Cash flows from State Government			
Service appropriation		1,666,000	3,703,000
Capital appropriations		-	7,000.00
Holding account drawdown		-	33,000
Non-retained revenue distributed to owner		(93,142)	-
Net cash provided by State Government		1,572,858	3,743,000
Utilised as follows:			
Cash flows from operating activities			
Payments			
Employee benefits		(1,037,014)	(2,356,652)
Supplies and services		(448,841)	(571,977)
Accommodation		(131,079)	(863,219)
GST payments on purchases		(39,067)	(137,557)
GST payments to taxation authority		(3,131)	(10,211)
Receipts			
User charges and fees		45,302	80,061
Commonwealth grants and contributions		-	31,958
GST receipts on sales		4,660	8,924
GST receipts from taxation authority		59,745	150,418
Other receipts			943
Net cash provided by/(used in) operating activities		(1,549,424)	(3,667,312)
Cash flows from investing activities			
Payments			
Purchase of non-current assets		-	-
Net cash provided by/(used in) investing activities		-	-
Net increase/(decrease) in cash and cash equivalents		23,434	75,688
Cash and cash equivalents at the beginning of the period		589,360	513,672
Cash and cash equivalents at the end of the period	6.3	612,794	589,360

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

Commissioner for Equal Opportunity

Summary of consolidated account appropriations for the period 1 July to 30 November 2020

	1 July - 30 November 2020 Budget Estimate \$	1 July - 30 November 2020 Supplementary Funding \$	Revised Budget \$	1 July - 30 November 2020 Actual \$	1 July - 30 November 2020 Variance \$
Delivery of services					
Item 11 Net amount appropriated to deliver services	2,872,000	(1,351,000)	1,521,000	1,521,000	-
Amount Authorised by Other Statutes					
- Salaries and Allowances Act 1975	313,000	(168,000)	145,000	145,000	-
Total appropriations provided to deliver services	3,185,000	(1,519,000)	1,666,000	1,666,000	-
Capital					
Capital appropriations	0	0	0	0	-
Grand total	3,185,000	(1,519,000)	1,666,000	1,666,000	-

Notes to the Financial statements

Commissioner for Equal Opportunity

Notes to the financial statements for the period 1 July to 30 November 2020

1. Basis of preparation

The Commissioner for Equal Opportunity (the Commissioner) is an independent statutory body created under the Equal Opportunity Act 1984 (WA) (the EO Act) responsible to Parliament. The Commissioner and its staff have been performing their functions under the EO Act as an independent statutory body, known to the public as the Equal Opportunity Commission, Western Australia. A description of the nature of its operations and its principal activities have been included in the "Organisational structure" which does not form part of these financial statements. Approval was obtained on 1 July 2020 to proceed with amending the Public Sector Management (General) Regulations 1994 enabling the transfer of the corporate functions (human resources and financial management) of the Commissioner's staff to be transferred to the Department of Justice (the Department) from 1 December 2020, while the Commissioner and its staff continue performing their core functions independently, pursuant to the EO Act.

This final report has been prepared for the period 1 July 2020 to 30 November 2020 for the purposes of the transition to the Department of Justice, accordingly the financial statements have been prepared on a going concern basis. The financial statements were authorised for issue by the reporting officer of the Commission on 17 February 2021.

Statement of compliance

These general purpose financial statements are prepared in accordance with:

- 1) The Financial Management Act 2006 (WA) (FMA)
- 2) The Treasurer's Instructions (TIs)
- 3) Australian Accounting Standards (AASs) – Reduced Disclosure Requirements
- 4) Where appropriate, those AAS paragraphs applicable for not-for-profit entities have been applied.

The Financial Management Act 2006 and the Treasurer's instructions take precedence over AASs. Several AASs are modified by TIs to vary application, disclosure format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

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

Judgements and estimates

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

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 T1 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

2. Use of our funding

Expenses incurred in the delivery of services

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

	Notes	1 July- 30 November 2020 \$	Year Ended 30 June 2020 \$
Employee benefits expenses	2.1(a)	1,075,060	2,378,953
Employee related provisions	2.1(b)	698,231	624,744
Other expenditure	2.2	354,076	1,642,641

Note 2.1(a) Employee benefits expenses

	1 July- 30 November 2020 \$	Year Ended 30 June 2020 \$
Employee Benefits	969,027	2,127,092
Superannuation – defined contribution plans	101,566	238,319
Other related expenses	4,467	13,542
Total employee benefits expenses	1,075,060	2,378,953

Employee Benefits

Include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, profit-sharing and bonuses; and non-monetary benefits (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Superannuation:

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

Note 2.1(b) Employee related provisions

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

	1 July- 30 November 2020 \$	Year Ended 30 June 2020 \$
Current		
<u>Employee benefits provisions</u>		
Annual leave (a)	237,680	179,598
Long service leave (b)	355,599	356,163
Deferred salary scheme (c)	856	5,350
	594,135	541,111
<u>Other provisions</u>		
Employment on-costs (d)	1,037	978
Total current employee related provisions	595,172	542,089

	1 July- 30 November 2020 \$	Year Ended 30 June 2020 \$
Non-current		
<u>Employee benefits provisions</u>		
Long service leave (b)	102,869	82,507
<u>Other provisions</u>		
Employment on-costs (d)	190	148
Total non-current employee related provisions	103,059	82,655
Total employee related provisions	698,231	624,744

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

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

(b) Long service leave liabilities: Unconditional long service leave provisions are classified as current liabilities as the 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.

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

(c) Purchase leave scheme liabilities: Classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

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

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

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
<u>Employment on-cost provision</u>		
Carrying amount at start of period	1,126	1,093
Additional/(reversals of) provisions recognised	101	33
Carrying amount at end of period	1,227	1,126

Key sources of estimation uncertainty – long service leave

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

Several estimates and assumptions are used in calculating the Commission's long service leave provision. These include:

- Expected future salary rates;
- Discount rates;
- Employee retention rates; and
- Expected future payments

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

Note 2.2 Other expenditure

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
<u>Supplies and services</u>		
Communications	14,207	62,871
Consultants and contractors	167,784	492,723
Consumables	4,650	11,086
Materials	-	-
Travel	726	16,674
Other	14,166	44,044
Total supplies and services expenses	201,533	627,398
<u>Accommodation expenses</u>		
Repairs and maintenance	1,837	4,997
Rental (a)	125,778	856,198
Total accommodation expenses	127,615	861,195

(a) Included building rental operating lease expenses with Department of Finance under current memorandum of understanding.

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
<u>Other</u>		
Other expenses	32	1,810
Audit Fees	20,000	34,650
Donation and Sponsorship	2,500	4,500
Loss on Disposal for Right-of-Use Leases - Motor Vehicle	-	7,792
Land Tax	-	12,043
Minor Equipments	2,396	93,253
Total other expenses	24,928	154,048
Total other expenditure	354,076	1,642,641

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

Repairs and maintenance costs are recognised as expenses as incurred.

3. Our funding sources

How we obtain our funding

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

	Notes	1 July- 30 November 2020	Year Ended 30 June 2020
		\$	\$
Income from State Government	3.1	1,683,672	3,779,133
User charges and fees	3.2	42,664	82,122
Other revenue	3.3	-	943
Commonwealth grants and contributions	3.4	-	31,958
Loss on Disposal	3.5	-	(24,340)

Note 3.1 Income from State Government

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
Appropriation received during the period:		
Service appropriation	1,666,000	3,725,000
	1,666,000	3,725,000
Services received free of charge from other State Government agencies during the period:		
Department of Communities - Financial Business Support Service	17,672	28,860
Department of Finance - Govt. Accommodation Fit Out Depreciation	-	23,118
State Solicitor's Office - Legal Services	-	2,155
Total services received	17,672	54,133
Total income from State Government	1,683,672	3,779,133

Service Appropriations are recognised as income at the fair value of consideration received 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 in the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Service appropriations fund the net cost of services delivered. Appropriation revenue comprises the following:

- Cash component; and
- A receivable (asset)

Commissioner for Equal Opportunity
Notes to the financial statements for the period 1 July to 30 November 2020

Note 3.2 User charges and fees

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
User charges and fees		
- Training course fees	42,664	82,122
	42,664	82,122

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

Revenue is recognised at a point-in-time for training about the *Equal Opportunity Act* and organisations' responsibilities.

Note 3.3 Other revenue

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
Recoups	-	0
Refund of GVS employee contribution	-	943
Total other revenue	-	943

Revenue from recoups and refunds of GOVS employee contributions for proceeds on disposal are recorded as other revenue and is recognised in the accounting period in which the relevant performance obligations has been satisfied

Note 3.4 Commonwealth grants and contributions

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
Current grant from Commonwealth – Indian Ocean Territories	-	31,958
	-	31,958

Current grants are recognised as income when the grants are receivable.

Note 3.5 Gain/(Loss) on Disposal

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
<u>Net proceeds from disposal of non-current assets</u>		
Plant, equipment and vehicles	-	-
<u>Carrying amount of non-current assets disposed</u>		
Plant, equipment and vehicles	-	(24,340)
Net gain/(loss)	-	(24,340)

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

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the statement of comprehensive income (from the proceeds of sale).

4. Key assets

Assets the Commission utilises for economic benefit or service potential

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

	Notes	1 July - 30 November 2020 \$	Year Ended 30 June 2020 \$
Property, plant and equipment	4.1	16,884	19,632
Right-of-use assets	4.2	-	-
Intangibles	4.3	-	-
Total key assets		16,884	19,632

Commissioner for Equal Opportunity
Notes to the financial statements for the period 1 July to 30 November 2020

Note 4.1 Property, plant and equipment

	Furniture fixture & fittings	Office equipment	Computer hardware	Total
1 July to 30 November 2020				
	\$	\$	\$	\$
At 30 June 2020				
Open net book amount	-	19,632	-	19,632
Adjustment for change in accounting policy - AASB 16(a)	-	-	-	-
Restated opening net book amount	-	19,632	-	19,632
1 July 2020				
Gross carrying amount	-	62,933	32,814	95,747
Accumulated depreciation	-	(43,301)	(32,814)	(76,115)
Accumulated impairment loss	-	-	-	-
Carrying amount at start of period	-	19,632	-	19,632
Additions	-	-	-	-
Disposal - Gross Carrying amount	-	-	-	0
Disposal - Accumulated depreciation	-	-	-	0
Impairment losses(b)	-	-	-	-
Impairment losses reversed(b)	-	-	-	-
Depreciation	-	(2,748)	-	(2,748)
Carrying amount at 30 November 2020	-	16,884	-	16,884
Gross carrying amount	-	32,798	26,934	59,732
Accumulated depreciation	-	(15,914)	(26,934)	(42,848)
Accumulated impairment loss	-	-	-	-

(a) The application of AASB 16 has resulted in the reclassification of finance leased assets to right-of-use assets.

(b) Recognised in the Statement of Comprehensive Income. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income.

Initial recognition

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

Assets transferred as part of a machinery of government change are transferred at their fair value.

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

Subsequent measurement

Subsequent to initial recognition as an asset, the historical cost 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.

Note 4.1.1 Depreciation and impairment

	Notes	1 July - 30 November 2020 \$	Year Ended 30 June 2020 \$
Charge for the period			
<u>Depreciation</u>			
Furniture fixture & fittings	4.1	-	5,245
Office equipment	4.1	2,748	6,560
Computer hardware	4.1	-	-
Total depreciation for the period		2,748	11,805

As at 30 November 2020, there were no indications of impairment to property, plant and equipment.

All assets at 30 November 2020 have either been transferred to the Department of Justice or have been written-off.

Finite useful lives

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

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

Asset	Useful Life: Year
Furniture, fixture & fittings	10 years
Office equipment	5 years
Computer hardware	4 years

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

Impairment

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

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

Commissioner for Equal Opportunity

Notes to the financial statements for the period 1 July to 30 November 2020

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

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

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

The Commission shall measure the right-of-use assets at cost less any accumulated depreciation and any accumulated impairment losses. The Commission shall apply AASB 136 Impairment of Assets to determine whether the right-of-use asset is impaired and to account for any impairment loss identified.

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 declining replacement costs.

Note 4.2 Right-of-use assets

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
Right-of-use assets		
Buildings	-	-
Plant & Equipment	-	-
Vehicle	-	-
Infrastructure	-	-
Concessionary leases	-	-
Net carrying amount at 30 November 2020	-	-

No right-of-use assets were in use during the period 1 July to 30 November 2020.

Initial recognition

Right-of-use assets are measured at cost including the following:

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

This includes all leased assets other than investment property ROU assets, which are measured in accordance with AASB 140 'Investment Property'.

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

Commissioner for Equal Opportunity
Notes to the financial statements for the period 1 July to 30 November 2020

Subsequent Measurement

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

Depreciation and impairment of right-of-use assets

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

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

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 4.1.1.

The following amounts relating to leases have been recognised in the statement of comprehensive income:

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
Buildings	-	-
Plant & Equipment	-	-
Vehicle	-	5,349
Concessionary leases	-	-
Total right-of-use asset depreciation	-	5,349
Lease interest expense (included in Finance cost)	-	272
Expenses relating to variable lease payments not included in lease liabilities (included in administrative expenses)	-	-
Short-term leases (included in Other Expenditure)	-	-
Low-value leases (included in Other Expenditure)	-	-
Income from subleasing right-of-use assets	-	-
Loss on disposal for right-of-use assets	-	7,792

The total cash outflow for leases in 2021 was \$0 (exclude GST).

The Commission has leases for vehicles and office accommodations.

The Commission has also entered into a Memorandum of Understanding Agreements (MOU) with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

The Commission recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

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

Commissioner for Equal Opportunity
Notes to the financial statements for the period 1 July to 30 November 2020

Note 4.3 Intangible assets

	Computer Software \$	Total \$
1 July to 30 November 2020		
1 July 2020		
Gross carrying amount	95,094	95,094
Accumulated amortisation	(95,094)	(95,094)
Carrying amount at start of period	-	-
Additions	-	-
Amortisation expense	-	-
Carrying amount at 30 November 2020	-	-

Initial recognition

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

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

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

- (f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets at a minimum of \$5,000 that comply with the recognition criteria as per AASB 138.57 (as noted above) are capitalised.

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

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

Subsequent measurement

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

5. Other assets and liabilities

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

	Notes	1 July- 30 November 2020	Year Ended 30 June 2020
		\$	\$
Receivables	5.1	15,330	38,645
Amounts receivable for services	5.2	471,000	471,000
Other current assets	5.3	20,838	31,077
Payables	5.4	56,402	344,068
		563,570	884,790

Note 5.1 Receivables

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
<u>Current</u>		
Trade receivables	8,581	11,218
Allowance for impairment of trade receivables	-	-
GST receivable	6,749	27,427
Total current	15,330	38,645
 Total receivables	 15,330	 38,645

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

Note 5.2 Amounts receivable for services (Holding Account)

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
Current	33,000	33,000
Non-current	438,000	438,000
Balance at end of period	471,000	471,000

Commissioner for Equal Opportunity

Notes to the financial statements for the period 1 July to 30 November 2020

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

Amounts receivable for services are considered not impaired (i.e. there is no expected credit loss of the Holding Account).

Note 5.3 Other current assets

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
Current		
Prepayments	20,838	31,077
Total current	20,838	31,077

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Note 5.4 Payables

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
Current		
Trade payables	1,582	26,059
Accrued expenses	35,565	265,841
Accrued salaries	19,255	52,168
Total current	56,402	344,068

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.

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

The accrued salaries suspense account (See Note 6.3 'Restricted cash and cash equivalents') consists of amounts paid annually, from Commission appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

6. Financing

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

	Notes	1 July- 30 November 2020	Year Ended 30 June 2020
		\$	\$
Lease liabilities	6.1	-	-
Finance costs	6.2	-	272
Cash and cash equivalents	6.3	612,794	589,360

Note 6.1 Lease Liabilities

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
<u>Lease liabilities</u>		
Current	-	-
Non-current	-	-
	-	-

The Commission measures a lease liability, at the commencement date, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Commission uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

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

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the agency exercising an option to terminate the lease.

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

Periods covered by extension or termination options are only included in the lease term by the Commission if the lease is reasonably certain to be extended (or not terminated).

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Notes to the financial statements for the period 1 July to 30 November 2020

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

This section should be read in conjunction with note 4.2.

Subsequent Measurement

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

Note 6.2 Finance costs

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
Finance costs		
Lease interest expenses	-	272
Finance costs expensed	-	272

'Finance cost' relates to the interest component of lease liability repayments.

Note 6.3 Cash and cash equivalents

	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
Cash and cash equivalents	550,911	527,477
Restricted cash and cash equivalents		
- Indian Ocean Territories	30,883	30,883
- Accrued salaries suspense account (a)	31,000	31,000
Balance at end of period	612,794	589,360

(a) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non current for 10 out of 11 years.

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

7. Financial instruments and contingencies

	Note
Financial instruments	7.1
Contingent assets and liabilities	7.2

Note 7.1 Financial instruments

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

	1 July- 30 November 2020 \$	Year Ended 30 June 2020 \$
Financial assets		
Cash and cash equivalents	612,794	589,360
Financial assets at amortised cost (a)	479,581	482,218
Total financial assets	1,092,375	1,071,578
Financial liabilities		
Financial liabilities at amortised cost	56,402	344,068
Total financial liabilities	56,402	344,068

(a) The amount of Financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

Note 7.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

There are no contingent assets and contingent liabilities as at 30 November 2020.

8. Other disclosures

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

	Notes
Events occurring after the end of the reporting period	8.1
Key management personnel	8.2
Related party transactions	8.3
Related bodies	8.4
Affiliated bodies	8.5
Special purpose accounts	8.6
Remuneration of auditors	8.7
Equity	8.8
Supplementary financial information	8.9
Explanatory statement	8.10

Note 8.1 Events occurring after the end of the reporting period

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

Note 8.2 Key management personnel

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

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

Compensation band (\$)	1 July- 30 November 2020	Year Ended 30 June 2020
	No of officers	No of officers
280,001 – 290,000	-	1
180,001 – 190,000	-	1
150,001 – 160,000	-	1
130,001 – 140,000	-	1
120,001 – 130,000	1	
80,001 – 90,000	1	
60,001 – 70,000	2	
	1 July- 30 November 2020	Year Ended 30 June 2020
	\$	\$
Total compensation of senior officers	330,591	766,990

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

Note 8.3 Related party transactions

The Commission is a wholly owned public sector entity that is controlled by of the State of Western Australia.

Related parties of the Commission include:

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

Material transactions with related parties

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

Note 8.4 Related bodies

There were no related bodies during the reporting period 1 July to 30 November 2020.

Note 8.5 Affiliated bodies

There were no affiliated bodies during the reporting period 1 July to 30 November 2020.

Note 8.6 Special purpose accounts

The purpose of the account is to hold funds for services provided to the Indian Ocean Territories (IOT):

	1 July- 30 November 2020	Year Ended 30 June 2020
Balance at the start of the period	30,883	3,779
Receipts		31,958
Payments		(4,854)
Balance at end of period	30,883	30,883

Note 8.7 Remuneration of Auditor

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

	1 July- 30 November 2020	Year Ended 30 June 2020
Auditing the accounts, financial statements, controls, and key performance indicators	20,000	34,650
	<u>20,000</u>	<u>34,650</u>

Note 8.8 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.

	1 July- 30 November 2020	Year Ended 30 June 2020
Contributed equity		
Balance at start of period	611,000	604,000
Contributions by owners		
Capital appropriation		7,000
Transfer to/from Agencies	(93,142)	
Total contribution by owners	<u>(93,142)</u>	<u>7,000</u>
Balance at end of period	<u>517,858</u>	<u>611,000</u>

Note 8.9 Supplementary financial information**(a) Write-offs**

During the period, \$0.00 were written off the Commission's asset register under the authority of:

	1 July- 30 November 2020	Year Ended 30 June 2020
The accountable authority	-	234
The Minister	-	-
Executive Council	-	-
	<u>-</u>	<u>234</u>

(b) Losses through theft, defaults and other causes

	1 July- 30 November 2020	Year Ended 30 June 2020
Losses of public money and public and other property through theft or default	-	-
Amounts recovered	-	-
	<u>-</u>	<u>-</u>

(c) Gifts of public property

	1 July- 30 November 2020	Year Ended 30 June 2020
Gifts of public property provided by the Commission	2,500	4,618
	<u>2,500</u>	<u>4,618</u>

Commissioner for Equal Opportunity
Notes to the financial statements for the period 1 July to 30 November 2020

Note 8.10 Explanatory statement (Controlled Operations)

All variances between estimates (original budget) and actual results for 2021 and between the actual results for 2021 and 2020 are shown below.

Narratives are provided for key major variances, which are generally greater than:

• 10% and \$1,000,000 for the Statements of Comprehensive Income, Financial Position and Cash Flows.

8.10.1 Statement of Comprehensive Income Variances

	Variance Note	Estimate 2021	1 July to 30 November 2020	Year ended 30 June 2020	Variance between estimates and actual	Variance between actual results for 2021 (5 months) and 2020 (12 months)
		\$	\$	\$	\$	\$
Expenses						
Employee benefits expense	1,a	2,610,000	1,075,060	2,378,953	(1,534,940)	(1,303,893)
Supplies and services		407,000	201,533	627,398	(205,467)	(425,865)
Depreciation and amortisation expense		0	2,748	17,154	2,748	(14,406)
Finance costs		0	0	272	0	(272)
Accommodation expenses		356,000	127,615	861,195	(228,385)	(733,580)
Loss on disposal of non-current assets		-	0	24,340	0	(24,340)
Other expenses		237,000	24,928	154,048	(212,072)	(129,121)
Total cost of services		3,610,000	1,431,884	4,063,360	(2,178,116)	(2,631,476)
Income						
Revenue						
User charges and fees		105,000	42,664	82,122	(62,336)	(39,458)
Commonwealth grants and contributions		5,000	0	31,958	(5,000)	(31,958)
Other revenue		-	0	943	0	(943)
Total revenue		110,000	42,664	115,023	(67,336)	(72,359)
Total income other than income from State Government		110,000	42,664	115,023	(67,336)	(72,359)
Net cost of services		3,500,000	1,389,220	3,948,337	(2,110,780)	(2,559,117)
Income from State Government						
Service appropriation	1,a	3,185,000	1,666,000	3,725,000	(1,519,000)	(2,059,000)
Service received free of charge		42,000	17,672	54,133	(24,328)	(36,461)
Total income from State Government		3,227,000	1,683,672	3,779,133	(1,543,328)	(2,095,461)
Surplus/(deficit) for the period		(273,000)	294,452	(169,204)	567,452	463,656
Total comprehensive income for the period		(273,000)	294,452	(169,204)	567,452	463,656

Major Estimate and 1 July to 30 November 2020 Variance Narratives

Statement of Comprehensive Income

1. The current period is less than estimated because the 1 July to 30 November 2020 figures represent only five months to 30 November 2020, whereas estimates were prepared for a full year

Major year ended 30 June 2020 and 1 July to 30 November 2020 Variance Narratives

Statement of Comprehensive Income

a. The current period is less than the prior year because the 1 July to 30 November 2020 figures represent only five months to 30 November 2020

Commissioner for Equal Opportunity
Notes to the financial statements for the period 1 July to 30 November 2020

8.10.2 Statement of Financial Position Variances

Variance Note	Estimate 2021	1 July to 30 November 2020	Year ended 30 June 2020	Variance between estimates and actual	Variance between actual results for 2021 (5 months) and 2020 (12 months)
	\$	\$	\$	\$	\$
Assets					
Current assets					
Cash and cash equivalents	213,000	550,911	527,477	337,911	23,434
Restricted cash and cash equivalents	31,000	30,883	30,883	(117)	(0)
Receivables	39,000	15,330	38,645	(23,670)	(23,315)
Amounts receivable for services	-	33,000	33,000	33,000.00	0
Other current assets	31,000	20,838	31,077	(10,162)	(10,239)
Total current assets	314,000	650,962	661,082	336,962	(10,120)
Non-current assets					
Restricted cash and cash equivalents	39,000	31,000	31,000	(8,000)	-
Amounts receivable for services	471,000	438,000	438,000	(33,000)	-
Plant and equipment	20,000	16,884	19,633	(3,116)	(2,749)
Intangible assets	33,000	0	-	33,000	-
Total non-current assets	563,000	485,884	488,633	(77,116)	(2,749)
Total assets	877,000	1,136,846	1,149,715	259,846	(12,869)
Liabilities					
Current liabilities					
Payables	26,000	56,402	344,068	30,402	(287,666)
Employee related provisions	594,000	595,172	542,089	1,172	53,083
Other	266,000	-	-	(266,000)	0
Total current liabilities	886,000	651,574	886,157	(234,426)	(234,583)
Non-current liabilities					
Employee related provisions	83,000	103,059	82,655	20,059	20,404
Borrowings and leases	-	-	-	-	-
Total non-current liabilities	83,000	103,059	82,655	20,059	20,404
Total liabilities	969,000	754,633	968,812	(214,367)	(214,179)
Net assets	(92,000)	382,213	180,903	474,213	201,310
Equity					
Contributed equity	611,000	517,858	611,000	(93,142)	(93,142)
Accumulated surplus/(deficit)	(703,000)	(135,645)	(430,097)	567,355	294,452
Total equity	(92,000)	382,213	180,903	474,213	201,310

8.10.3 Statement of Cash Flows Variances

Variance Note	Estimate 2021	1 July to 30 November 2020	Year ended 30 June 2020	Variance between estimates and actual	Variance between actual results for 2021 (5 months) and 2020 (12 months)
	\$	\$	\$	\$	\$
Cash flows from State Government					
Service appropriation	3,185,000	1,666,000	3,709,000	(1,519,000)	(2,043,000)
Capital appropriations	-	0	-	0	0
Holding account drawdown	-	0	28,000	-	(28,000)
Net cash provided by State Government	3,185,000	1,666,000	3,737,000	(1,519,000)	(2,071,000)
Cash flows from operating activities					
Payments					
Employee benefits	(2,645,000)	(1,037,014)	(2,239,463)	1,607,986	1,202,449
Supplies and services	(322,000)	(448,841)	(588,170)	(126,841)	139,329
Accommodation	(356,000)	(131,079)	(963,745)	224,921	832,666
GST payments	(78,000)	(42,198)	(100,453)	35,802	58,255
Finance and interest costs	-	-	-	-	-
Other payments	(245,000)	-	-	245,000	-
Receipts					
User charges and fees	105,000	45,302	137,266	(59,698)	(91,964)
Commonwealth grants and contributions	5,000	-	33,211	(5,000)	(33,211)
GST receipts	78,000	64,405	106,599	(13,595)	(42,194)
Other receipts	-	-	-	-	-
Net cash provided by/(used in) operating activities	(3,458,000)	(1,549,424)	(3,614,755)	1,908,575	2,065,330
Cash flows from investing activities					
Payments					
Purchase of non-current assets	(33,000)	-	-	33,000	-
Net cash provided by/(used in) investing activities	(33,000)	-	-	33,000	-
Cash flows from financing activities					
Repayment of borrowings and leases	-	-	-	-	-
Net cash from financing activities	-	-	-	-	-
Net increase/(decrease) in cash and cash equivalents	(306,000)	23,434	122,245	329,434	(98,811)
Cash and cash equivalents at the beginning of period	589,000	589,360	391,427	360	197,933
Cash and cash equivalents at the end of period	283,000	612,794	513,672	329,794	99,122

Major Estimate and 1 July to 30 November 2020 Variance Narratives

Statement of Cash Flows

2. The current period is less than estimated because the 1 July to 30 November 2020 figures represent only five months to 30 November 2020 whereas estimates were prepared for a full year.

Major Year ended 30 June 2020 and 1 July to 30 November 2020 Variance Narratives

Statement of Cash Flows

b. The current period is less than the prior year because the 1 July to 30 November 2020 figures represent only five months to 30 November 2020.

Other disclosures and legal compliance

Ministerial directions

No ministerial directives were received during the reporting period.

Other financial disclosures

Pricing policies of services provided

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

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

Capital works

No capital works were undertaken during this period.

Other corporate projects and initiatives

Complaints Management System

Development work commenced in October 2020 on the new Complaints Management System which is expected to be completed in the 20-2021 year. This will enable the EOC to implement an electronic system to streamline the current complaints process.

Employment and industrial relations

Staff profile as at 30 November 2020

	Number of staff (FTE)	
	2019-20	as at 30 November 2020
Full-time permanent	16	16
Full-time contract	0	0
Part-time permanent (measured on FTE basis)	2.8	2.8
Part-time contract (measured on FTE basis)	0.8	1
Total	19.6	19.7
Employees seconded out	0	0
Employees seconded in	2	0

Staff development

Workforce planning

The EOC 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:

- 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

Governance disclosures

Unauthorised use of credit cards

Nil for the period 1 July 2020 to 30 November 2020.

Contracts with Senior Officers

Nil for the period 1 July 2020 to 30 November 2020.

Material transactions with related parties

Nil for the period 1 July 2020 to 30 November 2020.

Other legal disclosures

Expenditure on advertising, market research, polling and direct mail

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

Total expenditure for 1 July 2020 to 30 November 2021 was \$437.03. Expenditure was incurred in the following areas.

	Amount (\$)	Total (\$)
Advertising agencies	-	-
Market research organisation	-	-
Polling organisation Survey Monkey		
Direct mail organisation Mail Chimp	437.03	\$437.03
Media advertising organisations	-	-
Grand total		\$437.03

Disability access and inclusion plan outcomes

Access and inclusion policy statement for people with disabilities, their families and carers

The EOC is committed to ensuring people with disabilities, their families and carers have the same opportunities as others to access its services and facilities.

The EOC's Disability Access and Inclusion Plan (DAIP) 2016-21 addresses the barriers and finds solutions for people with disabilities who need the EOC's services and facilities. The EOC's DAIP was reviewed and updated in 2016 and is available on the website: www.eoc.wa.gov.au.

People with a disability may face economic inequity, cultural isolation, and discrimination in education, employment, and participation in a broad range of activities. The EOC can play a pivotal role in the lives of people with disabilities by providing redress for unlawful discrimination as well as community education and information to prevent discrimination and inform people of their rights.

The EOC is committed to ensuring people with disabilities have the opportunity to participate in shaping the EOC's services and objectives through a consultative process.

The DAIP provides a framework for the identification of:

- areas where access and inclusion can be improved and for the development of strategies
- ways to improve access and inclusion

These strategies work towards a number of access and inclusion outcomes, which are defined in the *Occupational Safety and Health Act 1984 (WA)* as the minimum standard for DAIPs.

There are seven access and inclusion outcome areas specified;

Outcome 1

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

Outcome 2

People with disabilities have the same opportunities as other people to access the EOC and its facilities.

Outcome 3

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

Outcome 4

People with disabilities receive the same level and quality of service from EOC staff as other people.

Outcome 5

People with disabilities have the same opportunities as other people to make complaints to the EOC.

Outcome 6

People with disabilities have the same opportunities as other people to participate in any public consultation the EOC undertakes.

Outcome 7

People with disabilities have the same opportunities as other people to seek employment at the EOC.

The DAIP will be implemented over five years, guided by an overarching set of strategies that drive individual tasks to support the achievement of each outcome area. Each year an implementation plan will be developed, and activities undertaken to improve access to the EOC's services, buildings, and information.

The implementation plan outlines the:

- Individual tasks being undertaken
- Timeline for completion of the individual tasks
- Teams within the EOC with responsibility for completing the individual tasks, and the broad strategy the individual tasks are supporting

Developing and implementing annual implementation plans throughout the lifespan of the DAIP provides the opportunity to manage strategies carefully across a five-year time span and respond to emerging access and inclusion barriers.

Compliance with public sector standards and ethical codes

In accordance with section 31(1) of the *Public Sector Management Act 1994 (WA)*, the EOC 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 and are consistent with information provided in the Public Sector Commission's Annual Agency Survey.

There were no breaches of standards lodged during the period 1 July 2020 to 30 November 2020.

During the reporting period, the EOC reviewed and endorsed the following policies and plans:

- Policy for capturing social media content as records
- Records management procedures manual

Recordkeeping plan

Evaluation of the efficiency and effectiveness of recordkeeping systems

The EOC uses the electronic records management system HPE Content Manager (HPE CM) to manage and control all correspondence and documents received, created, and distributed by the agency. This system is centrally administered to ensure appropriate security controls are in place and to promote standardisation of file creation and naming conventions.

Nature and extent of recordkeeping training program

To ensure all employees are aware of their responsibilities and how to use the electronic records management system, the EOC provided training in records and recordkeeping process to individuals or groups as needed. Staff were also introduced to a new fully electronic process for managing certain EOC records when working from home, which became important for service delivery during the COVID-19 pandemic. Procedures and a policy for managing recordkeeping offsite were developed to assist staff and ensure they were made aware of their recordkeeping responsibilities to ensure compliance during this sudden change.

Review of efficiency and effectiveness of recordkeeping training program

The EOC Induction program addresses employee roles and responsibilities regarding compliance with the 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 EOC:

- Induction manual
- Theoretical and hands-on training by the Management Support Officer – Records
- Hardcopy user guides

Induction sessions are conducted for all new employees upon commencement. The session covers:

- Organisational and individual responsibilities regarding record keeping
- The requirement to capture records
- Types of records handled by the EOC
- Determining significance of records
- Capturing records in and retrieving information from HPE Content Manager
- Naming conventions and standardisation including the use of AAA thesaurus where relevant
- Using protocols within HPE Content Manager to ensure consistency
- File maintenance and paper record handling procedures
- Retention and disposal (where appropriate)
- Disclosures and legal compliance

In the reporting period, the EOC conducted ongoing additional training for employees who required further training regarding individual recordkeeping and responsibilities to increase utilisation of the electronic system and to ensure standardisation of processes throughout the agency.

Government policy requirements

Substantive equality

Although the EOC is not a mandated agency under the PSC's circular to address systemic discrimination, it has continued to implement the objectives of the Framework for Substantive Equality in its own operations. During the reporting period the EOC:

- The implementation of Substantive Equality, as well as analysis of trends and issues to identify systemic discrimination, was maintained as a standing agenda item for staff meetings.
- was maintained as a standing item for staff meetings.
- Identified policies requiring impact assessments

The EOC has advocated that in the review of the EO Act, the concept of substantive equality to be expressly included.

Freedom of information

The *Freedom of Information Act 1992* (WA) (FOI Act) provides the right to request personal and non-personal information held by the EOC, subject to any exemptions that may apply under the FOI Act. The EOC aims to make personal information available promptly and, wherever possible, outside the FOI Act process.

The FOI Act also enables the public to ensure that personal information retained by the EOC is accurate, complete, up-to-date, and not misleading.

The EOC receives, produces, and retains a range of documents relevant to its statutory and administrative functions, many of which can be accessed on the EOC's website.

Applications	1 July 2020 - 30 November 2020
Received during the reporting period	3
Finalised during the reporting process	2
Average time to finalise in days	41

Occupational safety and health and injury management

The EOC is committed to providing an environment that is healthy, safe and promotes the welfare of the employees as well as any other people who may be affected by the work environment of the EOC.

Due to the small number of staff, there is no dedicated OSH officer. The EOC has one elected OSH representative who conducts regular office inspections, and during these inspections consults staff and seeks feedback on workstation and work-related ergonomic and other OSH issues. Any urgent issues are documented and submitted for action.

As part of the EOC's relocation from its previous premises to Albert Facey House at the beginning of June 2020 ergonomic assessments were organised for all staff to ensure the correct set-up of workstations.

In the reporting period no high-risk issues were identified. Routine low risk issues were dealt with, such as ensuring items across the office were stored safely and slip risks removed from floors. The OSH representative takes responsibility for conducting the OSH component during the induction of new staff.

Formal mechanism for consultation with employees

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

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

The following table provides actual results for the reporting period against targets specified in the Public Sector Commissioner's Circular 2012-05: Code of Practice-Occupational Safety and Health in the Western Australian Public Sector. We had no lost time injuries during the period.

Measure	Actual Results		Target
	01-07-2020 – 30-11-2020	2019-20	
Number of fatalities	0	0	0
Lost time injury and/or disease incidence rate	0	0	0
Lost time injury and/or disease severity rate	0	0	0
Percentage of injured workers returned to work:			
Within 13 weeks	0	0	0
Within 26 weeks	0	0	0
Percentage of managers trained in occupational safety, health and injury management responsibilities	0	0	0*

*Managers have not undertaken formal training recently due to budgetary constraints. However, managers are aware of their responsibilities in regard to occupational, health and injury management from previous training.

You can ring us for information on:

Telephone and facsimile numbers

Telephone: 9216 3900

Toll Free: Free call from landline non-metro 1800 198 149

Facsimile: 9216 3960

For speech or hearing assistance visit the [National Relay Service](#) website.

You can also email us:

Electronic access

Internet: www.eoc.wa.gov.au

Email: eoc@eoc.wa.gov.au



@EOCWA

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