



**Department of
the Registrar,
Western Australian
Industrial Relations
Commission**

**Annual Report
2009/10**





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

THE HONOURABLE WILLIAM MARMION

MINISTER FOR COMMERCE

2009-10 ANNUAL REPORT

In accordance with section 63 of the *Financial Management Act 2006*, I am pleased to present to you for your information and presentation to Parliament the Annual Report of the Department of the Registrar, Western Australian Industrial Relations Commission, for the financial year ended June 30, 2010.

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

A handwritten signature in black ink that reads "John Spurling".

John Spurling

CHIEF EXECUTIVE OFFICER

31 August 2010

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OUR VISION

A professional, innovative organisation
continually striving to provide the WA
community with a better service.

OUR MISSION

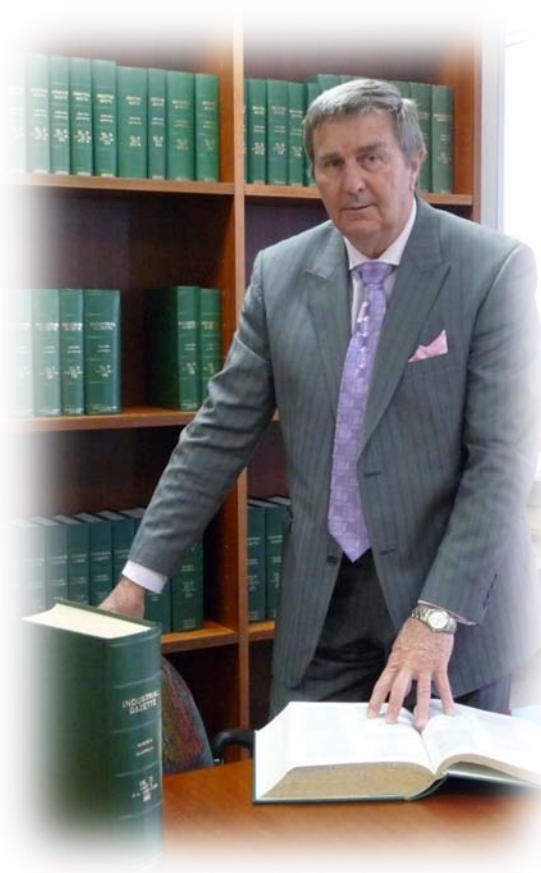
To support the Western Australian Industrial
Relations Commission to provide our community
with a means of preventing and resolving
conflict in respect to industrial matters.

OUR VALUES

Excellence in Customer Service
Innovation & Continuous Improvement
Integrity
Respect
Co-operation
Openness
Accountability
Team Spirit

AGENCY OVERVIEW

EXECUTIVE SUMMARY



Consequent upon the changes from the Workchoices legislation, the work of the Commission, and consequently of the department, continues at the significantly reduced level. This has placed significant demands on the Department to deliver a reduced service but also reduce its overall financial footprint while a review on the future of a Western Australian industrial relations system is considered by Government.

Staff of the department and of the Commission continue to delight me with their remarkable resilience in the face of this uncertainty, which has now lasted for over 4 years. They have willingly embraced expanded duties as staff who leave are often not replaced meaning the duties of the vacant position are spread

amongst remaining staff. This year there have been greater challenges and I feel we are at the point where further staff reduction will not be easily achieved, while there continues to be a tribunal and a WA industrial relations system.

However we will continue to embrace emerging challenges associated with these changes and enthusiastically support the Commission in providing an effective service to the Western Australian community.

I again welcome the opportunity to publicly acknowledge the flexibility and diligence shown by staff as they respond to the changes.

The details of our achievements for this year are at Page 6 of this report.

A handwritten signature in black ink that reads "John Spurling".

John Spurling
Chief Executive Officer

AGENCY OVERVIEW

OPERATIONAL STRUCTURE

THE DEPARTMENT

The Department of the Registrar, Western Australian Industrial Relations Commission was created in 1989, emerging from other Departments, firstly the Crown Law Department in 1964, then the Department of Labour and Industry in 1989.

ENABLING LEGISLATION

The Department of the Registrar is a Department established under Section 35 of the *Public Sector Management Act 1994*.

RESPONSIBLE MINISTER

The Department of the Registrar is responsible to the Minister for Commerce.

LEGISLATION ADMINISTERED

The Department of the Registrar does not administer any legislation.

CHIEF EXECUTIVE OFFICER

The Chief Executive Officer, John Spurling, is also the Accountable Authority for the Department, as prescribed in section 52 of the *Financial Management Act 2006*.

As in previous appointments, Mr Spurling is also statutorily appointed as the Registrar of the Western Australian Industrial Relations Commission.

MISSION STATEMENT

The Department's mission is "to support the Western Australian Industrial Relations Commission to provide our community with a means of preventing and resolving conflict in respect to industrial matters".

WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

This report does not deal with the Western Australian Industrial Relations Commission because that tribunal is an independent statutory tribunal and is separately accountable to Parliament via an annual report provided to Parliament by the Chief Commissioner.

AGENCY OVERVIEW

OPERATIONAL STRUCTURE

LEGISLATION IMPACTING ON THE DEPARTMENT'S ACTIVITIES

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

- *Auditor General Act 2006*
- *Corruption and Crime Commission Act 2003*
- *Disability Services Act 1993*
- *Equal Opportunity Act 1984*
- *Financial Management Act 2006*
- *Freedom of Information Act 1992*
- *Industrial Relations Act 1979*
- *Library Board of Western Australia Act 1951*
- *Minimum Conditions of Employment Act 1993*
- *Occupational Safety and Health Act 1984*
- *Public Interest Disclosure Act 2003*
- *Public Sector Management Act 1994*
- Public Sector Standards in Human Resource Management
- *Salaries and Allowances Act 1975*
- *State Records Act 2000*
- *State Supply Commission Act 1991*
- Treasurer's Instructions

CONTACTS

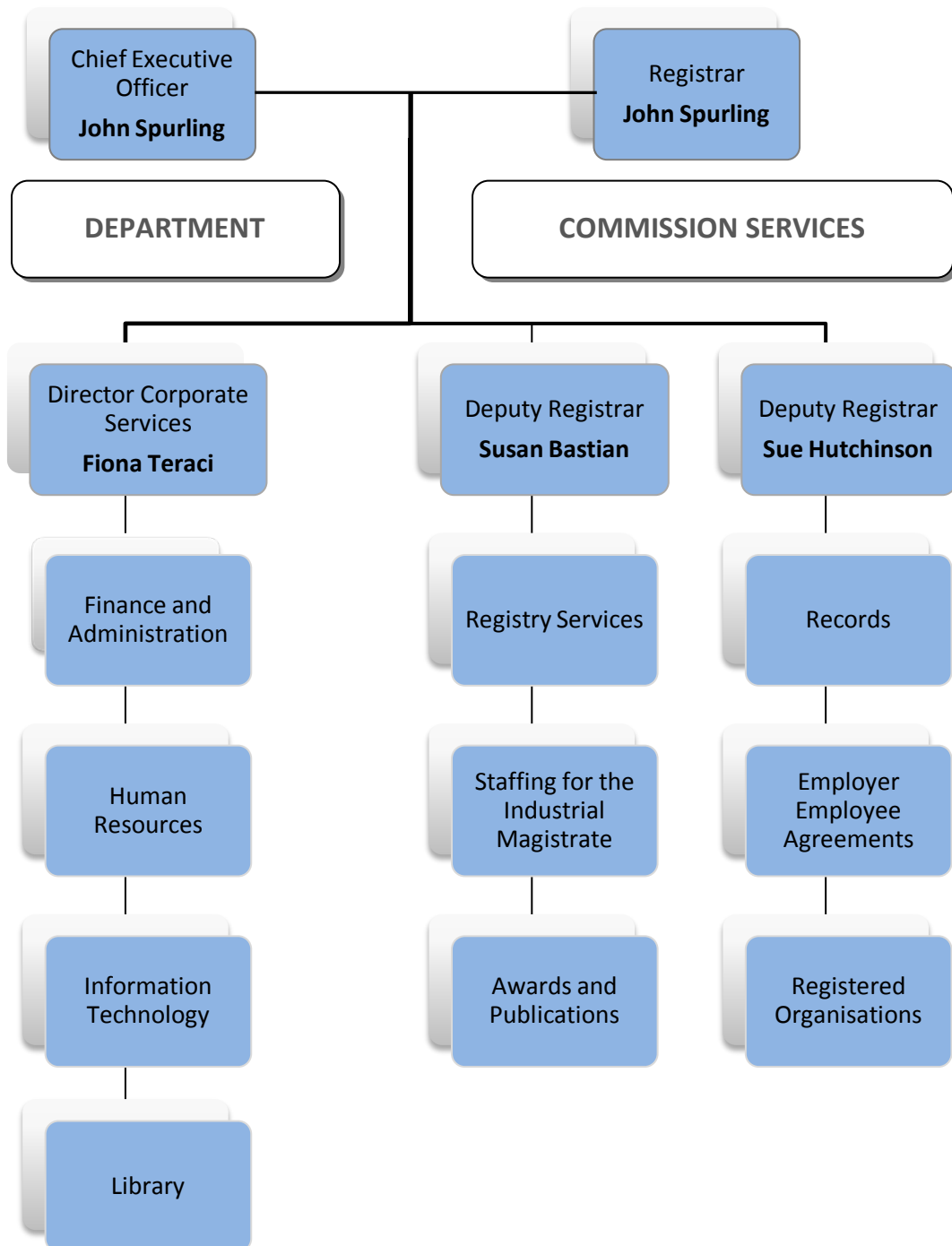
Office Address	Postal Address	Telephone
Level 16	Locked Bag 1	9420 4444
111 St Georges Terrace	Cloister's Square	
Perth WA 6000	Perth WA 6850	

Internet: www.wairc.wa.gov.au/dotr



AGENCY OVERVIEW

ORGANISATION STRUCTURE



AGENCY OVERVIEW

OUR HISTORY

1900	<i>Industrial Conciliation and Arbitration Act 1900</i> established the Registrar of Friendly Societies who was the Registrar of Industrial Unions. Industrial Registrar serviced the Arbitration and Conciliation Commission and was part of the Crown Law Department
1900	Edgar Theodore Owen appointed as Registrar
1905	Registrar appointed federal Deputy Registrar under Federal Act
1909	Samuel Bennett appointed as Registrar
1922	Union registrations passed from Registrar of Friendly Societies to Clerk of the Court of Arbitration
1922	Francis Edward Walsh appointed as Registrar
1924	Registry functions under <i>Trade Unions Act 1902</i> passed from Registrar of Friendly Societies to Registrar of Industrial Unions
1939	Reginald Arthur Wood appointed as Registrar
1948	Section 166 of the <i>Industrial Arbitration Act 1912 – 1948</i> created office of Assistant Registrar
1949	Joseph Hamilton Bogue appointed as Registrar
1960	Serventus Cyril Bruce appointed as Registrar
1963	Amendment separated arbitral and judicial functions by creating Industrial Appeal Court and Industrial Commission with Chief Commissioner and three other Commissioners
1963	Raymond Bowyer appointed as Registrar
1964	<i>Industrial Arbitration Act 1963</i> transferred the Industrial Registrar from the Crown Law Dept to the Department of Labour and Industry
1965	Industrial Commission moved from Supreme Court buildings to new premises in Murray Street
1971	Roy (Rex) Ellis appointed as Registrar
1977	Federal commission opened Perth office, State Registrar ceased to be Federal Deputy Registrar
1981	Keith Scapin appointed as Registrar
1983	Confirmation from Registrar that Commission could operate efficiently with existing staffing level of 28 if administratively autonomous
1983	Registrar becomes de facto autonomous except for accounting functions, although continued to be part of the Department of Industrial Affairs
1984	Preparation of budget estimates taken over by Registrar
1985	Commission's establishment moved under the Department of Employment of Training but still remained on a defacto autonomous footing
1985	Registrar took over registry functions for Promotion Appeals, Railways Classification Board, Public Service Arbitrator and Government School Teachers Tribunal
1986	Registrar took over accounting system from Department of Occupational Health and the Registrar became the Accountable officer
1987	John G Carrigg appointed as Registrar
1989	Department of the Registrar established with Registrar as CEO
1995	Commission relocated from Supply House in Hay Street, to 111 St George's Terrace
1997	John Spurling appointed as Registrar
1999	Began providing Registry services for the Australian Industrial Registry
2002	Began registration process for Employer – Employee Agreements
2003	Deputy Registrars given specific authority to mediate in unfair dismissal claims
2004	Occupational and Safety Health Tribunal established within the Commission
2006	Federal industrial relations legislation enacted to significantly encroach on state jurisdiction
2007	Australian Industrial Registry re-established in Perth and WA Registrar ceases providing registry services for the Federal Commission

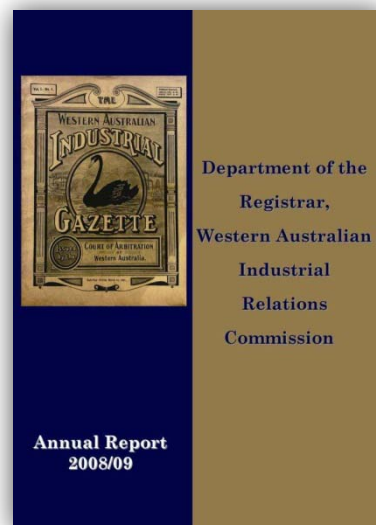
AGENCY OVERVIEW

ACHIEVEMENTS, CHALLENGES AND ISSUES

BETTER PRACTICE AGENCY FOR THE SEVENTH CONSECUTIVE YEAR!

For the 7th consecutive year and despite new financial staff, the Department was again acknowledged by the Office of the Auditor General as having met the criteria for a Better Practice Agency. The award acknowledges the following:

- clear opinions on our financial statements, controls and key performance indicators
- our financial statements and key performance indicators are of good quality and are supported by reliable working papers and were submitted for audit within the agreed timeframe
- key staff were readily available during the audit process
- attention given to addressing management control issues raised by Audit
- an internal audit function that was an effective corporate governance tool for us and
- an annual report that was tabled within 90 days of end of financial year.



This acknowledgement clearly reflects the professionalism of our Corporate Services staff.

AWARD UPDATING

An automated system for updating and maintaining awards was again successfully used in 2009 and 2010. However we continue to work on this system because it could only adjust pay rates in 81% of the 319 awards affected by the 2009 State Wage Order and 80% of the 240 awards affected by the 2010 State Wage Order.

We continue to provide timely support both to the Commission and to the community that allows for the expeditious publishing of changed wage rates. Accuracy, timeliness, attention to detail and good technology combine with willing staff to produce this valuable service that supports the Commission in ensuring fewer industrial relations disputes.

AGENCY OVERVIEW

ACHIEVEMENTS, CHALLENGES AND ISSUES

ENVIRONMENTAL IMPACT

The Department has put a considerable focus on achieving energy and water savings over the last few years and we continue on ways to contribute positively to the environment.

Our strategies include turning lights off, saving energy, reducing paper use, recycling, and participation in Earth Hour. We also have a “Green IT” policy which includes setting as default, duplex and grey scale printing, active power management on computers and server virtualisation.

AGENCY OVERVIEW

PERFORMANCE MANAGEMENT FRAMEWORK

OUTCOME BASED MANAGEMENT FRAMEWORK

The Department of the Registrar, Western Australian Industrial Relations Commission, is one of those few departments which have been established for a single purpose of providing support to a statutory tribunal, independent of government. While the Department is accountable to government, most of its work is for purposes which are non-accountable to government. Accordingly, managing government desired outcomes while protecting the independence of the Commission requires deft footwork to ensure neither is compromised.

The Department has adopted the Government's goals which are supported by agency level outcomes and delivery of services to achieve those outcomes. The Government goals are:

State Building – Major Projects

Building strategic infrastructure that will create jobs and underpin Western Australia's long-term economic development.

Financial and Economic Responsibility

Responsibly managing the State's finances through the efficient and effective delivery of services, encouraging economic activity and reducing regulatory burdens on the private sector.

Outcomes Based Service Delivery

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

Stronger Focus on the Regions

Greater focus on service delivery, infrastructure investment and economic development to improve the overall quality of life in remote and regional areas.

Social and Environmental Responsibility

Ensuring that economic activity is managed in a socially and environmentally responsible manner for the long-term benefit of the State.

AGENCY OVERVIEW

PERFORMANCE MANAGEMENT FRAMEWORK

OUTCOME BASED MANAGEMENT FRAMEWORK

The Department's mission is: *To support the Western Australian Industrial Relations Commission to provide our community with a means of preventing and resolving conflict in respect to industrial matters.*

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

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

Government Goal	Agency Level Desired Outcome	Services
Financial and Economic Responsibility Responsibly managing the State's finances through the efficient and effective delivery of services, encouraging economic activity and reducing regulatory burdens on the private sector.	The prevention and resolution of industrial relations matters	Service 1: Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court. Service 2: Conciliation and Arbitration by the Western Australian Industrial Relations Commission.

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

AGENCY OVERVIEW

PERFORMANCE MANAGEMENT FRAMEWORK

CHANGES TO OUTCOME BASED MANAGEMENT FRAMEWORK

There were no changes to the Agency level outcomes during 2009/10.

SHARED RESPONSIBILITY WITH OTHER AGENCIES

The Department of the Registrar did not share any responsibilities with other agencies in 2009/10.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

FINANCIAL PERFORMANCE

The table below shows the Department's financial performance of actual results versus budget targets for the year:

ACTUAL RESULTS TO BUDGET TARGETS	2009/10 TARGET ⁽¹⁾ \$'000	2009/10 ACTUAL \$'000	VARIANCE \$'000
TOTAL COST OF SERVICES (i.e. Endorsed expense limit)	10,726	10,646	(80)
NET COST OF SERVICES (Details in the Income Statement)	10,646	10,278	(368)
TOTAL EQUITY (Details in the Balance Sheet)	1,788	2,561	773
NET INCREASE/ (DECREASE) IN CASH HELD (Details in Cash Flow Statement)	97	278	181
	No.	No.	No.
FULL TIME EQUIVALENT (FTE) STAFF LEVEL	57	52	(5)

(1) As specified in the 2009/10 Budget Statements

The reduction in the Net Cost of Services is primarily due an increase in other revenue arising from a recoup of funding that was transferred to the Department of the Attorney General in 2008-09 in anticipation of the Industrial Relations Amendment Bill 2008 being passed. This legislation did not proceed and the funding was recouped from the Department of the Attorney General.

Further explanations for significant variances are presented in Note 26 'Explanatory Statement' to the financial statements on pages 52 to 53 of this report.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

KEY PERFORMANCE INDICATORS

KEY EFFECTIVENESS INDICATOR

Percentage of employers, employees, representatives and Commission members satisfied with the service provided by the Department of the Registrar in relation to timeliness and accuracy and relevance of information.

The government requires that there be an effective means for preventing or resolving employment disputes between employers and employees. It established the Commission for this purpose and the Department of the Registrar is required to ensure the Commission has the necessary resources to achieve its purpose.

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

KEY EFFECTIVENESS INDICATOR	2009/10 TARGET ⁽¹⁾	2009/10 ACTUAL	VARIATION
TIMELINESS	94%	77%	(17%)
ACCURACY AND RELEVANCE OF INFORMATION	92%	73%	(19%)

(1) As specified in the 2009/10 Budget Statements

Timeliness is a key indicator as it demonstrates that the systems, procedures and resources are in place to deliver a reasonable and acceptable service to the community. It is crucial that our business is conducted accurately because it then aids the Commission in performing its role efficiently. It is imperative that we ensure all documentation and information provided to our customers is accurate and relevant as the community relies on this information.

The survey results indicate a drop in the satisfaction level of our clients. The Workchoices legislation of the national government in March 2006 effectively reduced the Commission's workload by three quarters, with similar impact on the Department's workload. Consequent on the reduced workload we have been gradually reducing staff numbers and cross skilling remaining staff into work less familiar to them. In time and with further training this should not affect our timeliness and accuracy but it may initially, until the cross training is bedded down.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

KEY PERFORMANCE INDICATORS

KEY EFFICIENCY INDICATOR

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

The measure of efficiency is identified as: *The average cost per application registered and recorded.*

KEY EFFICIENCY INDICATOR	2009/10 TARGET ⁽¹⁾	2009/10 ACTUAL	VARIATION
AVERAGE COST PER APPLICATION	\$6,465	\$4,845	(\$1,620)

(1) As specified in the 2009/10 Budget Statements

The cost per application is derived by dividing the total cost by the number of applications received. This measure is largely determined by legislation and the Department has no capacity to influence the number of applications lodged.

The reduction in the cost per application for 2009/10 against the 2009/10 Target is primarily the result of an increased number of applications received during the year.

Notwithstanding the number of applications received, there has to be a minimum but efficient level of infrastructure in place whatever the number of applications filed.

More detailed information and trends in regards to our Performance Assessment is detailed at pages 59 to 66 of this report.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

COMMISSION SERVICES

REGISTRY

Once again the Registry have adapted and progressed through a period of change.

The role of the Commission has continued to be positively upheld by Registry Staff, who have consistently provided a high level of customer service, not only to Commission Members and their staff, but to the community.

The Registry provides the administration for the Commission by checking, registering and processing all applications to the Commission which includes the Full Bench, the President sitting alone, the Industrial Magistrate's Court, Public Service Arbitrator, Public Service Appeal Board and the Industrial Appeal Court, the latter being comprised by three judges of the Supreme Court.

In addition the Registry provides support to the Occupational Safety and Health Tribunal and the Road Freight Transport Industry Tribunal.



The Registry continues to receive a high volume of on-line enquiries from members of the public, and following from previous years, this financial year has again seen the Registry maintain efficient response times to enquiries. All enquiries received have been attended to in a timely and professional manner.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

AWARD REVIEW

The Award Review section provides information and award services to the Commission and is responsible for the maintenance of electronic records of all State awards and industrial agreements. This information is available to the public via publication on the Commission's website and in the Western Australian Industrial Gazette (WAIG).

In the year under review, the section continued the review of all State industrial awards with the assistance and co-operation of those parties named in section 50 of the *Industrial Relations Act 1979*. All of the Commission's awards are maintained in consolidated form on its website as is a summary of 'Award/Agreements matters concluded' for a user-nominated date range.

In 2009/10 the staff of the section made enquiries and the Registrar reported to the Commission on 97 awards for the Commission's consideration for cancellation under section 47 of the *Industrial Relations Act 1979* on the ground that there are no longer any employees to whom the award applies due to the operation of the *Fair Work Act 2009* (Cth). During the year the Commission, on its own motion, cancelled 81 awards. The section processed 68 new industrial agreements and 40 award variations were finalised with relevant notices prepared and published on the Commission's website and in the WAIG as required.

The section also deals with award and agreement enquiries and provides information to enquirers on historical award and statutory minimum pay rates. Throughout the year approximately 1,500 back-rate enquiries were received from the general public, employers, employees, practitioners, accountants, academics, students, parents, guardians and government departments. The general types of enquiries ranged from obtaining historical rates for the purposes of calculating underpayment of wages claims, workers' compensation claims, academic research, child support obligations and disputed estate claims.

Throughout the year the section made considerable progress in researching historical pay rates in respect of 50 of the most commonly applied private sector state awards with a view to publishing this data on the Commission's website. The section also administers Industrial Appeal Court matters and monitors and maintains the Commission's website content and provides assistance to the Chief Commissioner in the compilation of his Annual Report. The section continued to actively support the Registry, Records section and the Department's telephone call centre.



AGENCY PERFORMANCE

REPORT ON OPERATIONS

GENERAL ORDERS

Throughout the year Award Review officers carried out preparatory work and consulted with the parties named in section 50 of the *Industrial Relations Act 1979* to implement the 2009 and 2010 Location Allowance General Orders.

The officers also assisted the Commission in the production and application of the 2009 and 2010 State Wage General Orders. Diligent work of Award Review staff ensured that the new pay rates relating to the former State Wage Order were available to the public and published on the internet on the morning of 1 October 2009, the date that the State Wage Order took effect.

WESTERN AUSTRALIAN INDUSTRIAL GAZETTE

Section 93 of the *Industrial Relations Act 1979* requires the Registrar to publish an Industrial Gazette containing the matters prescribed in Schedule 1 of the *Industrial Relations Act 1979* which includes all decisions and reasons for decision of:



- the Court
- the Full Bench
- the President
- the Commission
- Industrial Magistrates and
- Boards of Reference.

During 2009/2010, 15 editions of the Gazette and 2 Appendices, totalling 1,770 pages were prepared 'in-house' by the gazette staff. The cost of production of the gazette has been reduced due to the innovative use of technology and with the valued co-operation and assistance of the State Law Publisher.

All the gazettes and Appendices were produced on time, according to the schedule of production set by the Registrar and State Law Publisher.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

EMPLOYER EMPLOYEE AGREEMENTS

Employer Employee Agreements (EEAs) were introduced in 2002. These allow an employer and employee to configure their own employment arrangements subject to a number of checks, including a requirement that the EEA passes a “No Disadvantage Test’ (NDT). The NDT is intended to ensure that the employee is not on balance, disadvantaged in relation to the terms and conditions of employment when compared to the relevant award. Agreements that meet these checks are registered by the Registrar.

The following table sets out statistics in relation to these agreements.

	2008/09	2009/10
EEA’s meeting lodgment requirements	9	6
EEAs not meeting lodgment requirements	0	0
Total number received in period	9	6

	2008/09	2009/10
Refused	2	1
Registered	10	4
Withdrawn	0	0
Total number of EEAs finalised in period	12*	5**

*The total number of EEAs finalised in the period includes some EEAs which were lodged in the previous financial year but not finalised during that period.

**The total number of EEAs received in the period includes one EEA that was lodged but is yet to be finalised.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

RIGHT OF ENTRY CARDS

The *Labour Relations Reform Act 2002* (which amended the *Industrial Relations Act 1979*), established a system permitting nominated union officials a “Right of Entry” to workplaces. The system requires that an authorised person carry an identity card issued by the Registrar, which permits entry to workplaces for specified purposes.

The following rights (subject to certain conditions) are conferred on an authorised representative of an organisation (union) under the Act:

- the right to enter, during working hours, any premises where ‘relevant employees’ work for the purpose of holding discussions with any of the relevant employees who wish to participate in those discussions (s.49H(1)).
- the right to enter, during working hours, any premises where ‘relevant employees’ work, for the purpose of investigating any suspected breach of the *Industrial Relations Act 1979*, the *Minimum Conditions of Employment Act 1993*, the *Occupational Safety and Health Act 1984*, the *Mines Safety and Inspection Act 1994* or an award, order, industrial agreement or employer-employee agreement that applies to any such employee (s.49I).
- the right to inspect records and other documents (s.49I).

A “relevant employee” is an employee who is a member of or eligible for membership of the relevant union.

The Registrar maintains a register of authorised representatives which is available on the Industrial Relations Commission’s website. There have been 1,025 Right of Entry cards issued since 2002, including 121 issued during the 2009/10 financial year.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

REGISTERED ORGANISATIONS

The Registry maintains electronic copies of the rules of registered organisations in Western Australia as outlined in the *Industrial Relations Act 1979*, and provides assistance and advice to Registered Organisations (unions and employer organisations) in relation to their rights and obligations under the Act, specifically in relation to registration, obligatory information reporting, proposed changes to rules, elections and other matters as detailed in sections 52 to 80 of that Act.

The delegated Deputy Registrar provides administrative and technical support to the President and Full Bench in relation to these issues together with timely and accurate information to organisations on the requirements of the *Industrial Relations Act 1979*.



AGENCY PERFORMANCE

REPORT ON OPERATIONS

CORPORATE SERVICES

The Corporate Services Division provides business support to the Department and the Western Australian Industrial Relations Commission in the areas of Finance and Administration, Human Resources, Information Technology and Library Services.

FINANCE AND ADMINISTRATION

The Finance and Administration section provides service and support in the areas of administration, procurement, budgeting and financial management and reporting to both the Department and the Commission. Our Finance and Administration team is committed to producing timely information of the highest quality and has received ongoing recognition in this regard. The Department was, for the seventh consecutive year, acknowledged by the Office of the Auditor General as meeting 'Better Practice' standards in the presentation of the financial statements and key performance indicators for 2008/09.

The Department has continued to implement strategies as part of the Government's Procure to Pay reform and this has initiated changes to internal purchasing procedures including the implementation of the online transaction, acquittal and reporting system for credit card holders.

HUMAN RESOURCE MANAGEMENT

This year Human Resources has been involved in a number of areas across the Agency including co-ordinating activities for the Wellness Program, arranging training opportunities for staff, co-ordinating the Trainee program, development of a Workforce Plan and the revision of the Department's Code of Conduct. Specific information regarding Employee and Industrial Relations matters are contained at page 68 of this report.

DEPARTMENT OF TREASURY & FINANCE - SHARED SERVICES

The Department receives finance and procurement systems and processing activities and an interim payroll system from the Department of Treasury and Finance - Shared Services. The Human Resources team is making preparations for the transition of payroll and personnel services to Shared Services.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

INFORMATION TECHNOLOGY

The Information Communication Technology (ICT) section has continued to support services to the Department of the Registrar and the Western Australian Industrial Relations Commission (WAIRC).

Following on from the 2008/2009 strategy, the key focus has been to build on the scalable infrastructure put into place last year ensuring that the delivery of our core ICT services to WAIRC and the wider WA community is available 24 hours a day.

Significant achievements this financial year have been:

- Enhancements to our disaster recovery solution
- Further reduction of an aging server and network infrastructure
- Further consolidation of our server environments to a virtual solution
- Upgrading the courtroom to offer telepresence and video conferencing facilities
- Enhancements to the core knowledge base and
- Replacement of an aging desktop fleet of computers.

We have continued to invest in in-house development and have been working on smarter, more efficient ways of automating processes and consolidating historic software applications 'Garnet' and 'Diamond' into 'Diamond II', a new version of our case management system.

Employment opportunities in the private sector continue to be a challenge with the loss of the existing ICT manager during the year. The appointment of a new ICT Manager in early 2010 has helped to focus IT efforts to further consolidate server environments, enhance our core knowledge base and provide flexibility for the delivery of ICT services in both the short and long term.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

LOOKING FORWARD

With continuous improvement in courtroom technology by the end of 2010 we strive to be a flagship Western Australian Government agency.

With further development of Diamond II, we aim to integrate audio and video recordings from the courtroom, directly into the case management software.

We are setting a standard to move more information into the digital marketplace and refresh all our websites to exceed our client's expectations. We continue to develop in-house solutions, which will further automate our processes and drive efficiency. Development of a new 'Online Application' model will make it easier for clients to lodge applications, and will also speed up the entry process.

Changes to our disaster recovery site will create an online, automatic failover solution that enables us to operate from any location in the event of a disaster.

We shall complete the virtualisation of our server environment, re-enforcing our commitment to 'Green IT'.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

LIBRARY

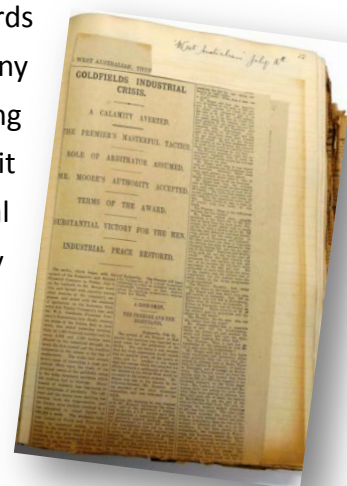
The role of the Western Australian Industrial Relations Commission Library is to maintain and provide a comprehensive industrial and legislative library and information service for the Commission and staff.



The Library provides a current, accurate and timely information service through its reference and research service, and the maintenance of the Library's collection.

NEW DEVELOPMENTS AND RESOURCES

Over the last 12 months there have been some major projects carried out in the Library, one of the most important being work done on our legislation collection. The Library holds copies of selected historical Bills of interest to the Commission, together with the accompanying Explanatory Memoranda, Hansards and press clippings. Some of these documents go back many years and are very difficult to source elsewhere. By grouping together information pertaining to a particular Bill, it provides an efficient and convenient way of doing historical legal research. By having access to the Explanatory Memorandum and associated parliamentary debate, the Government's intent in introducing the Bill, can be ascertained.

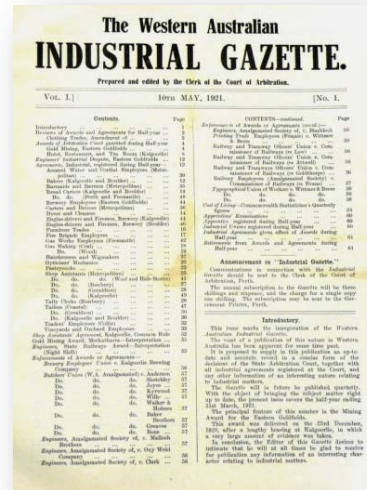


Every file was reorganised and a specific record made on the electronic catalogue. The contents of the files were scanned and had text recognition added. These scanned images were then linked to the catalogue record. This enabled Commissioners and staff to search from their desktop for the particular Bill on the Library catalogue and from the catalogue record access all the documents available on that Bill. Further, once the required document is open, the user is able to search the text for particular words or phrases. This is extremely helpful in quickly locating the relevant parts of the document.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

A second major project conducted has been the reorganisation of the entire central Library hardcopy collection as well as some changes to the Commissioners' Library. This was required to accommodate material held in the previous Acting President's chambers. With these chambers no longer being used by the Commission, some material was moved to the Central and Commissioners' Libraries. Surplus material was primarily donated to other Libraries and Government departments. This included a complete set of the Western Australian Industrial Gazettes (WAIGs) which was donated to the State Law Publisher who plans to scan the gazettes in the future and make them freely available on their website. This will complement the existing WAIGs on their website which date from 1996 to the present time.



As in previous years a program of both formal and informal training sessions on the Library's electronic databases, has been conducted. Such training sessions assist Commissioners and Commission staff to gain a better understanding of these systems allowing them to gain the maximum benefit from these resources when conducting their legal research.

LOOKING FORWARD

As in the past, the industrial relations environment continues to change and evolve. The Library looks forward to a continuing involvement by providing efficient and effective support in areas such as research; hard copy and electronic legal reference materials; current awareness services and a continuing program of database training to Commissioners and staff.

SIGNIFICANT ISSUES

SIGNIFICANT ISSUES IMPACTING THE AGENCY

REVIEW OF THE WESTERN AUSTRALIAN INDUSTRIAL RELATIONS SYSTEM

The Amendola Report, reviewing the Western Australian industrial relations system, is with Government for consideration and whatever action the Government takes in relation to that report, and other issues emerging in the national industrial relations environment, will assuredly have a significant impact on the department.

CHANGES IN WRITTEN LAW

There were no changes in written law which affected the Department in 2009/10.

DISCLOSURES AND LEGAL COMPLIANCE

AUDIT OPINION



Auditor General

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2010

I have audited the accounts, financial statements, controls and key performance indicators of the Department of the Registrar, Western Australian Industrial Relations Commission.

The financial statements comprise the Statement of Financial Position as at 30 June 2010, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, Schedule of Income and Expenses by Service, Schedule of Assets and Liabilities by Service, and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, a summary of significant accounting policies and other explanatory Notes.

The key performance indicators consist of key indicators of effectiveness and efficiency. Service 2 “Conciliation and Arbitration by the Western Australian Industrial Relations Commission” relates to the Commission established under the Industrial Relations Act 1979. As the Commission is an affiliated body and not subject to the operational control of the Department, key efficiency indicators are not reported for the Commission by the Department.

Chief Executive Officer’s Responsibility for the Financial Statements and Key Performance Indicators

The Chief Executive Officer is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the Treasurer’s Instructions, and the key performance indicators. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements and key performance indicators that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable in the circumstances; and complying with the Financial Management Act 2006 and other relevant written law.

Summary of my Role

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements, controls and key performance indicators based on my audit. This was done by testing selected samples of the audit evidence. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Further information on my audit approach is provided in my audit practice statement. This document is available on the OAG website under “How We Audit”.

An audit does not guarantee that every amount and disclosure in the financial statements and key performance indicators is error free. The term “reasonable assurance” recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements and key performance indicators.

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4th Floor Dumas House 2 Havelock Street West Perth 6005 Western Australia Tel: 08 9222 7500 Fax: 08 9322 5664

DISCLOSURES AND LEGAL COMPLIANCE

AUDIT OPINION

Department of the Registrar, Western Australian Industrial Relations Commission Financial Statements and Key Performance Indicators for the year ended 30 June 2010

Audit Opinion

In my opinion,

- (i) the financial statements are based on proper accounts and present fairly the financial position of the Department of the Registrar, Western Australian Industrial Relations Commission at 30 June 2010 and its financial performance and cash flows for the year ended on that date. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions;
- (ii) the controls exercised by the Department 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; and
- (iii) the key performance indicators of the Department are relevant and appropriate to help users assess the Department's performance and fairly represent the indicated performance for the year ended 30 June 2010.



COLIN MURPHY
AUDITOR GENERAL
30 July 2010

DISCLOSURES AND LEGAL COMPLIANCE

FINANCIAL STATEMENTS

CERTIFICATION OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

The accompanying financial statements of the Department of the Registrar, Western Australian Industrial Relations Commission have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2010 and the financial position as at 30 June 2010.

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



John Spurling

Accountable Authority

15 July 2010



Fiona Teraci

Chief Finance Officer

15 July 2010

DISCLOSURES AND LEGAL COMPLIANCE

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2010

	NOTE	2009/10 \$000	2008/09 \$000
COST OF SERVICES			
<i>Expenses</i>			
Employee benefits expense	4	6,037	6,086
Supplies and services	5	1,515	1,682
Depreciation and amortisation expense	6	248	251
Accommodation expenses	7	2,615	2,444
Other expenses	8	231	296
Total cost of services		10,646	10,759
INCOME			
<i>Revenue</i>			
User charges and fees	9	80	82
Other revenue	10	288	455
Total Revenue		368	537
<i>Gains</i>			
Gain on disposal of non-current assets	11	-	2
Total Gains		-	2
Total income other than income from State Government		368	539
NET COST OF SERVICES		10,278	10,220
INCOME FROM STATE GOVERNMENT	12		
Service appropriation		10,904	10,699
Assets assumed / (transferred)		(31)	-
Resources received free of charge		26	47
Total income from State Government		10,899	10,746
SURPLUS/ (DEFICIT) FOR THE PERIOD		621	526
OTHER COMPREHENSIVE INCOME			
Changes in Asset Revaluation Surplus		-	4
Total Other Comprehensive Income		-	4
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		621	530

See also the 'Schedule of Income and Expenses by Service' at page 33.

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

DISCLOSURES AND LEGAL COMPLIANCE

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2010

	NOTE	2009/10 \$000	2008/09 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	13	2,729	2,481
Receivables	14	120	80
Amounts receivable for services	15	370	180
Other current assets	16	105	83
Total Current Assets		3,324	2,824
Non-Current Assets			
Restricted cash and cash equivalents	17	135	105
Amounts receivable for services	15	931	1,031
Plant and equipment	18	400	588
Intangible assets	19	8	16
Total Non-Current Assets		1,474	1,740
TOTAL ASSETS		4,798	4,564
LIABILITIES			
Current Liabilities			
Provisions	21	1,524	1,860
Payables	22	309	324
Total Current Liabilities		1,833	2,184
Non-Current Liabilities			
Provisions	21	404	440
Total Non-Current Liabilities		404	440
TOTAL LIABILITIES		2,237	2,624
NET ASSETS		2,561	1,940
EQUITY			
	23		
Contributed equity		495	495
Reserves		19	19
Accumulated surplus		2,047	1,426
TOTAL EQUITY		2,561	1,940

See also the 'Schedule of Assets and Liabilities by Service' at page 34.

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

DISCLOSURES AND LEGAL COMPLIANCE

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2010

	NOTE	CONTRIBUTED EQUITY	RESERVES	ACCUMULATED SURPLUS/ (DEFICIT)	TOTAL EQUITY
		\$000	\$000	\$000	\$000
Balance at 1 July 2008	23	495	15	898	1,408
Changes in accounting policy or correction of prior period errors					
Adjustments ^(a)		-	-	2	2
Restated balance at 1 July 2008		495	15	900	1,410
Total comprehensive income for the year		-	4	526	530
Balance at 30 June 2009		495	19	1,426	1,940
Balance at 1 July 2009		495	19	1,426	1,940
Total comprehensive income for the year		-	-	621	621
Balance at 30 June 2010		495	19	2,047	2,561

(a) The valuation of the Artworks resulted in an artwork meeting the Department's capitalisation threshold. This artwork had previously been derecognised in accordance with the change in asset capitalisation threshold under TI 1101 and this adjustment represents the reinstatement of this asset at its historical cost prior to accounting for the revaluation increment.

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

DISCLOSURES AND LEGAL COMPLIANCE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2010

	NOTE	2009/10 \$000	2008/09 \$000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		10,754	10,339
Holding account drawdowns		60	180
Net cash provided by State Government		10,814	10,519
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(6,500)	(5,910)
Supplies and services		(1,643)	(1,411)
Accommodation		(2,609)	(2,646)
GST payments on purchases		(440)	(478)
Other payments		(86)	(133)
Receipts			
User charges and fees		76	72
Other receipts		288	455
GST receipts on sales		10	34
GST receipts from taxation authority		427	409
Net cash provided by/(used in) operating activities	24(b)	(10,477)	(9,608)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of non-current physical assets		-	-
Purchase of non-current physical assets		(59)	(490)
Net cash provided by/(used in) investing activities		(59)	(490)
Net increase in cash and cash equivalents		278	420
Cash and cash equivalents at the beginning of period		2,586	2,166
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	24(a)	2,864	2,586

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

SCHEDULE OF INCOME AND EXPENSES BY SERVICE FOR THE YEAR ENDED 30 JUNE 2010

	SUPPORT TO THE WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION AND INDUSTRIAL MAGISTRATES COURT		CONCILIATION AND ARBITRATION BY THE WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION		TOTAL	
	2009/10 \$000	2008/09 \$000	2009/10 \$000	2008/09 \$000	2009/10 \$000	2008/09 \$000
COST OF SERVICES						
<u>Expenses</u>						
Employee benefits expense	3,073	2,760	2,964	3,326	6,037	6,086
Supplies and services	771	1,009	744	673	1,515	1,682
Depreciation and amortisation expense	221	126	27	125	248	251
Accommodation expenses	968	904	1,647	1,540	2,615	2,444
Other expenses	108	126	123	170	231	296
Total cost of services	5,141	4,925	5,505	5,834	10,646	10,759
<u>Income</u>						
User charges and fees	80	82	-	-	80	82
Other revenue	-	-	288	455	288	455
Gain on disposal of non-current assets	-	2	-	-	-	2
Total income other than income from State Government	80	84	288	455	368	539
NET COST OF SERVICES	5,061	4,841	5,217	5,379	10,278	10,220
INCOME FROM STATE GOVERNMENT						
Service appropriations	5,492	5,291	5,412	5,408	10,904	10,699
Assets assumed / (transferred)	-	-	(31)	-	(31)	-
Resources received free of charge	2	24	24	23	26	47
TOTAL INCOME FROM STATE GOVERNMENT	5,494	5,315	5,405	5,431	10,899	10,746
SURPLUS FOR THE PERIOD	433	474	188	52	621	526

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

SCHEDULE OF ASSETS AND LIABILITIES BY SERVICE FOR THE YEAR ENDED 30 JUNE 2010

	SUPPORT TO THE WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION AND INDUSTRIAL MAGISTRATES COURT		CONCILIATION AND ARBITRATION BY THE WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION		TOTAL	
	2009/10 \$000	2008/09 \$000	2009/10 \$000	2008/09 \$000	2009/10 \$000	2008/09 \$000
ASSETS						
Current assets	1,831	1,504	1,493	1,320	3,324	2,824
Non-current assets	1,337	1,583	137	157	1,474	1,740
Total assets	3,168	3,087	1,630	1,477	4,798	4,564
LIABILITIES						
Current liabilities	945	1,054	888	1,130	1,833	2,184
Non-current liabilities	160	213	244	227	404	440
Total Liabilities	1,105	1,267	1,132	1,357	2,237	2,624
NET ASSETS	2,063	1,820	498	120	2,561	1,940

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



DISCLOSURES AND LEGAL COMPLIANCE

SUMMARY OF CONSOLIDATED ACCOUNT APPROPRIATIONS AND INCOME ESTIMATES FOR THE YEAR ENDED 30 JUNE 2010

	2009/10 Estimate \$000	2009/10 Actual \$000	Variance \$000	2009/10 Actual \$000	2008/09 Actual \$000	Variance \$000
<u>Delivery of Service</u>						
Item 72 Net amount appropriated to deliver services	8,440	8,775	335	8,775	8,496	279
Amount Authorised by Other Statutes - <i>Salaries and Allowances Act 1975</i>	2,268	2,129	(139)	2,129	2,203	(74)
Total appropriations provided to deliver services	10,708	10,904	196	10,904	10,699	205
GRAND TOTAL	10,708	10,904	196	10,904	10,699	205
<u>Details of Expenses by Service</u>						
Support to the WAIRC and Industrial Magistrates Court	5,237	5,141	(96)	5,141	4,925	216
Conciliation and Arbitration by the WAIRC	5,489	5,505	16	5,505	5,834	(329)
Total Cost of Services	10,726	10,646	(80)	10,646	10,759	(113)
Less total income	(80)	(368)	(288)	(368)	(539)	171
Net Cost of Services	10,646	10,278	(368)	10,278	10,220	58
Adjustments	62	626	564	626	479	147
Total appropriations provided to deliver services	10,708	10,904	196	10,904	10,699	205
<u>Capital Expenditure</u>						
Purchase of non-current physical assets	180	83	(97)	83	492	(409)
Adjustments for other funding sources	(180)	(83)	97	(83)	(492)	409
Capital Appropriations	-	-	-	-	-	-
DETAILS OF INCOME ESTIMATES						
Income disclosed as Administered Income	-	-	-	-	-	-

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

Note 26 'Explanatory statement' provides details of any significant variations between estimates and actual results for 2010 and between the actual results for 2010 and 2009.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

1. Australian Accounting Standards

General

The Department's financial statements for the year ended 30 June 2010 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' refers to Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

The Department has adopted, where relevant to its operations, new and revised Standards and Interpretations from their operative dates.

Early adoption of standards

The Department cannot early adopt an Australian Accounting Standard unless specifically permitted by Treasurer's Instruction (TI) 1101 '*Application of Australian Accounting Standards and Other Pronouncements*'. No Australian Accounting Standards that have been issued or amended but not operative have been early adopted by the Department for the annual reporting period ended 30 June 2010.

2. Summary of significant accounting policies

(a) General Statement

The financial statements constitute general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary application, format and wording.

The *Financial Management Act* and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board.

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

(b) Basis of preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, modified by the revaluation of land, buildings and infrastructure which have been measured at fair value.

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

The financial statements are presented in Australian dollars and all values are rounded to the nearest thousand dollars (\$000).

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

(c) Reporting Entity

The reporting entity comprises the Department and there are no Related Bodies.

The Department's mission is to support the Western Australian Industrial Relations Commission to provide our community with a means of preventing and resolving conflict in respect to industrial matters. The Department is funded by Parliamentary appropriation. The financial statements encompass all funds through which the Department controls resources to carry on its functions.

(d) Contributed Equity

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

(e) Income

Revenue recognition

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

User Fees and Charges

Revenue is recognised when the transaction or event giving rise to the revenue occurs.

Service Appropriations

Service Appropriations are recognised as revenues at nominal value in the period in which the Department gains control of the appropriated funds. The Department gains control of appropriated funds at the time those funds are deposited into the Department's bank account or credited to 'Amounts receivable for services' (holding account) held at Treasury. See note 12 'Income from State Government' for further detail.

Net Appropriation Determination

The Treasurer may make a determination providing for prescribed receipts to be retained for services under the control of the Department. In accordance with the determination specified in the 2009-2010 Budget Statements, the Department retained \$80,000 in 2010 (\$82,000 in 2009) from the following:

- proceeds from fees and charges
- other departmental revenue.

Gains

Gains may be realised or unrealised and 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.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

(f) Plant and equipment

Capitalisation/expensing of assets

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

Initial recognition and measurement

All items of plant and equipment are initially recognised at cost. For items of plant and equipment acquired at no cost or for nominal consideration, the cost is their fair value at the date of acquisition.

Subsequent measurement

After recognition as an asset, the Department uses the revaluation model for the measurement of artworks and the cost model for all other plant and equipment. The Department has a policy of revaluing artworks at fair value. Artworks are revalued every 5 years. The revaluation of the Department's artworks was last undertaken in 2008-09 by an independent valuer - Stafford Studios. All other items of plant and equipment are carried at historical cost less accumulated depreciation and accumulated impairment losses.

Derecognition

Upon disposal or derecognition of an item of plant and equipment, any revaluation surplus relating to that asset is retained in the asset revaluation surplus.

Asset revaluation reserve

The asset revaluation surplus is used to record increments and decrements on the revaluation of non-current assets as described in note 18 'Plant and equipment'.

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. Depreciation is calculated using the straight line method, using rates which are reviewed annually.

Estimated useful lives for each class of depreciable asset are:

Plant and equipment	3 to 5 years
Computer equipment	3 years
Furniture and Fittings	4 to 5 years

Artworks controlled by the Department are classified as plant and equipment. They are anticipated to have very long and indefinite useful lives. Their service potential has not, in any material sense, been consumed during the reporting period. As such, no depreciation has been recognised.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

(g) Intangible Assets

Capitalisation/expensing of assets

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$5,000 or more are capitalised. The cost of utilising the assets is expensed (amortised) over their useful life. Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income. All acquired and internally developed intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, the cost is their fair value at the date of acquisition. The cost model is applied for subsequent measurement requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life) on the straight line basis using rates which are reviewed annually. All intangible assets controlled by the Department have a finite useful life and zero residual value. The expected useful lives for each class of intangible asset are:

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

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

Computer Software

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

(h) Impairment of Assets

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

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

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market-based evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairment at the end of each reporting period.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

(i) Leases

The Department has entered into a number of operating lease arrangements for premises and motor vehicles. Lease payments are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased property.

(j) Financial Instruments

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

- Loans and receivables; and
- Financial liabilities measured at amortised cost.

These have been disaggregated into the following classes:

Financial Assets

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

Financial Liabilities

- Payables

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value.

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

(k) Cash and Cash Equivalents

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

(l) Accrued Salaries

Accrued salaries (refer note 22) represent the amount due to staff but unpaid at the end of the financial year, as the pay date for the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Department considers the carrying amount of accrued salaries to be equivalent to its net fair value.

The accrued salaries suspense account (see note 17) consists of amounts paid annually into a suspense account over a period of 10 financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur in that year instead of the normal 26. No interest is received on this account.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

(m) Amounts Receivable for Services (Holding Account)

The Department receives funding on an accrual basis that recognises the full annual cash and non-cash cost of services. The appropriations are paid partly in cash and partly as an asset (holding account receivable) that is accessible on the emergence of the cash funding requirement to cover items such as leave entitlements and asset replacement.

See note 12 'Income from State Government' and note 15 'Amounts receivable for services'.

(n) Receivables

Receivables are recognised and carried at original invoice amount less an allowance for uncollectible amounts. The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Department will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days. See note 14 'Receivables'.

(o) Payables

Payables are recognised at the amounts payable when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as they are generally settled within 30 days. See note 22 'Payables'.

(p) Provisions

Provisions are liabilities of uncertain timing and amount and are recognised where there is a present legal, equitable or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the end of each reporting period. See note 21 'Provisions'.

Provisions - Employee Benefits

Annual Leave and Long Service Leave

The liability for annual and long service leave expected to be settled within 12 months after the reporting period is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than 12 months after the reporting period is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the end of the reporting period.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions. In addition, the long service leave liability also considers the experience of employee departures and periods of service.

The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows. All annual leave and unconditional long service leave provisions are classified as current liabilities as the Department does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

Superannuation

The Government Employees Superannuation Board (GESB) in accordance with legislative requirements administers public sector superannuation arrangements in Western Australia.

Employees may contribute to the Pension Scheme, a defined benefit pension scheme now closed to new members or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme also closed to new members.

The Department has no liabilities for superannuation charges under the Pension or the GSS Schemes. The liabilities for the unfunded Pension Scheme and the unfunded GSS Scheme transfer benefits due to members who transferred from the Pension Scheme, are assumed by Treasurer. All other GSS Scheme obligations are funded by concurrent contributions made by the Department to the GESB. The concurrently funded part of the GSS Scheme is a defined contribution scheme as these contributions extinguish all liabilities in respect of the concurrently funded GSS Scheme obligations.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension or the GSS Schemes became non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after April 16 2007 become members of the GESB Super Scheme (GESBS). Both of these schemes are accumulation schemes. The Department makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. These contributions extinguish the liability for superannuation charges in respect of the WSS and GESBS schemes

The GESB makes all benefit payments in respect of the Pension and GSS Schemes, and is recouped by the Treasurer for the employer's share. See note 2(q) 'Superannuation Expense'.

Provisions -Other

Employment On-Costs

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and not included as part of the Department's 'Employee benefits expense'. The related liability is included in Employment on-costs provision. See notes 8 'Other Expenses and Note 21 'Provisions'.

(q) Superannuation Expense

The superannuation expense in the Statement of Comprehensive Income comprises of employer contributions paid to the GSS (concurrent contributions), the West State Superannuation Scheme (WSS) and the GESB Super Scheme (GESBS).

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

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

(r) Resources Received Free of Charge or for Nominal Cost

Resources received free of charge or for nominal cost that can be reliably measured are recognised as income and as assets or expenses as appropriate, at fair value.

Where assets or services are received from another State Government agency, these are separately disclosed under Income from State Government in the Statement of Comprehensive Income.

(s) Comparative Figures

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

3. Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

The Department has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2009 that impacted on the Department:

- | | |
|---------------------|--|
| <i>AASB 101</i> | <i>Presentation of Financial Statements</i> (September 2007). This Standard has been revised and introduces a number of terminology changes as well as changes to the structure of the Statement of Changes in Equity and the Statement of Comprehensive Income. It is now a requirement that owner changes in equity be presented separately from non-owner changes in equity. There is no financial impact resulting from the application of this revised Standard. |
| <i>AASB 2007-10</i> | <i>Further Amendments to Australian Accounting Standards arising from AASB 101</i> . This Standard changes the term 'general purpose financial report' to 'general purpose financial statements', where appropriate in Australian Accounting Standards and the Framework to better align with IFRS terminology. There is no financial impact resulting from the application of this Standard. |
| <i>AASB 2008-13</i> | <i>Amendments to Australian Accounting Standards arising from AASB Interpretation 17 – Distributions of Non-cash Assets to Owners [AASB 5 & AASB 110]</i> . This Standard amends AASB 5 Non-current Assets Held for Sale and Discontinued Operations in respect of the classification, presentation and measurement of non-current assets held for distribution to owners in their capacity as owners. This may impact on the presentation and classification of Crown land held by the Department where the Crown land is to be sold by the Department of Regional Development and Lands (formerly Department for Planning and Infrastructure). The Department does not expect any financial impact when the Standard is first applied prospectively. |

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

AASB 2009-2 Amendments to Australian Accounting Standards – Improving Disclosures about Financial Instruments AASB 4, AASB 7, AASB 1023 & AASB 1038. This Standard amends AASB 7 and will require enhanced disclosures about fair value measurements and liquidity risk with respect to financial instruments. There is no financial impact resulting from the application of this Standard.

Future impact of Australian Accounting Standards not yet operative

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

	Operative for reporting periods beginning on/after
<i>AASB 2009-11 Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12].</i>	1 Jan 2013
The amendment to AASB 7 requires modification to the disclosure of categories of financial assets. The Authority does not expect any financial impact when the Standard is first applied. The disclosure of categories of financial assets in the notes will change.	

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2009/10 \$000	2008/09 \$000
4. Employee benefits expense		
Wages and salaries ^(a)	4,885	4,611
Superannuation – defined contribution plans ^(b)	599	595
Long service leave ^(c)	198	320
Annual Leave ^(c)	355	560
	<u>6,037</u>	<u>6,086</u>

(a) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component.

(b) Defined contribution plans include West State and Gold State and GESB Super Scheme (contributions paid).

(c) Includes a superannuation contribution component.

Employment on-costs such as worker's compensation insurance are included at note 8 'Other expenses'.
The employment on-costs liability is included at note 21 'Provisions'.

5. Supplies and services

Consumables	363	418
Repairs and Maintenance	205	301
Communications	178	151
Court Reporting	133	103
Equipment Purchases	95	65
Professional Services	383	450
Other	158	194
	<u>1,515</u>	<u>1,682</u>

6. Depreciation and amortisation expense

Depreciation

Furniture	138	11
Computer Hardware	48	88
Plant and Equipment	54	45
Total depreciation	<u>240</u>	<u>144</u>

Amortisation

Intangible assets	8	107
Total amortisation	<u>8</u>	<u>107</u>
Total depreciation and amortisation	<u>248</u>	<u>251</u>

7. Accommodation expenses

Lease	2,041	1,904
Outgoings expense	574	540
	<u>2,615</u>	<u>2,444</u>

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2009/10 \$000	2008/09 \$000
8. Other expenses		
Employment on-costs ^(a)	231	296
	<u>231</u>	<u>296</u>
(a) Includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liability is included at note 21 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.		
9. User Charges and Fees		
Document Lodgments	19	15
Transcript Sales	5	1
Miscellaneous	56	66
	<u>80</u>	<u>82</u>
10. Other Revenue		
Recoup from Department of the Attorney General	288	455
	<u>288</u>	<u>455</u>
11. Gain on disposal of non-current assets		
<i>Costs of Disposal of Non-Current Assets</i>		
Plant and equipment	-	-
<i>Proceeds from Disposal of Non-Current Assets</i>		
Plant and equipment	-	2
Net gain	<u>-</u>	<u>2</u>
12. Income from State Government		
Appropriation received during the year:		
Service appropriations ^(a)	10,904	10,699
The following assets have been assumed from (transferred to) other state government agencies during the financial year: ^(b)		
Plant and equipment	(31)	-
Total assets assumed / (transferred)	<u>(31)</u>	<u>-</u>
Resources received free of charge ^(c)		
Determined on the basis of the following estimates provided by agencies:		
Department of Treasury & Finance – Lease Expenses	5	-
State Solicitors Office – Legal Expenses	21	47
	<u>26</u>	<u>47</u>
	<u>10,899</u>	<u>10,746</u>

- (a) Service appropriations are accrual amounts reflecting the full cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.
- (b) Discretionary transfers of assets between State Government agencies are reported as assets assumed/(transferred) under Income from State Government. Non-discretionary non-reciprocal transfers of net assets (ie. restructuring of administrative arrangements) have been classified as Contributions by Owners (CBOs) under TI 955 and are taken directly to equity.
- (c) Where assets or services have been received free of charge or for nominal cost, the Department recognises revenues equivalent to the fair value of the assets and/or the fair value of those services that can be reliably measured and which would have been purchased if they were not donated, and those fair values shall be recognised as assets or expenses, as applicable. Where the contributions of assets or services are in the nature of contributions by owners, the Department makes an adjustment direct to equity.



DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2009/10 \$000	2008/09 \$000
13. Cash and cash equivalents		
Bank Account	2,728	2,480
Cash on Hand	1	1
	<u>2,729</u>	<u>2,481</u>

14. Receivables

Trade debtors	47	11
GST receivable	73	69
	<u>120</u>	<u>80</u>

See also note 2(n) 'Receivables'.

15. Amounts receivable for services

Current	370	180
Non-Current	931	1,031
	<u>1,301</u>	<u>1,211</u>

Represents the non-cash component of service appropriations (see note 2(m)) 'Amounts receivable for Services (Holding Account)'. It is restricted in that it can only be used for asset replacement or payment of leave liability.

16. Other assets

Prepayments	105	83
	<u>105</u>	<u>83</u>

17. Restricted cash and cash equivalents

Non-current

Accrued salaries suspense account ^(a)	135	105
	<u>135</u>	<u>105</u>

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

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2009/10 \$000	2008/09 \$000
18. Plant and equipment		
<u>Plant and Equipment</u>		
At cost	383	341
Accumulated depreciation	(247)	(195)
	136	146
<u>Furniture</u>		
At cost	106	114
Accumulated depreciation	(54)	(22)
	52	92
<u>Computer Hardware</u>		
At cost	693	704
Accumulated depreciation	(487)	(360)
	206	344
<u>Artwork</u>		
At Fair Value ^(a)	6	6
	6	6
Total Non Current Assets	1,188	1,165
Total Accumulated Depreciation	(788)	(577)
Written Down Value	400	588

(a) Artwork is valued every 5 years. A valuation of the Department's work of art was undertaken in 2008-09 by independent valuer Stafford Studios.

Reconciliations of the carrying amounts of computers, plant, equipment and furniture at the beginning and end of the current financial year are set out below.

	Plant and Equipment \$000	Furniture \$000	Computer Hardware \$000	Artwork \$000	Total \$000
2010					
Carrying amount at start of year	146	92	344	6	588
Additions	59	24	-	-	83
Transfers	(15)	(16)	-	-	(31)
Disposals	-	-	-	-	-
Revaluation increment	-	-	-	-	-
Depreciation	(54)	(48)	(138)	-	(240)
Carrying amount at end of year	136	52	206	6	400
	Plant and Equipment \$000	Furniture \$000	Computer Hardware \$000	Artwork \$000	Total \$000
2009					
Carrying amount at start of year	89	103	75	-	267
Additions	102	-	357	2	461
Transfers	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluation increment	-	-	-	4	4
Depreciation	(45)	(11)	(88)	-	(144)
Carrying amount at end of year	146	92	344	6	588

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2009/10 \$000	2008/09 \$000
19. Intangible assets		
<i>Computer software</i>		
At cost	590	590
Accumulated amortisation	(582)	(574)
	8	16

Reconciliation

<i>Computer software</i>		
Carrying amount at start of year	16	112
Additions	-	11
Amortisation expense	(8)	(107)
Carrying amount at end of year	8	16

20. Impairment of assets

There were no indications of impairment to plant, equipment and intangible assets at 30 June 2010. The Department held no goodwill or intangible assets with an indefinite life during the reporting period and at the end of the reporting date there were no intangible assets not yet available for use. All surplus assets at 30 June 2010 have either been classified as assets held for sale or written-off.

21. Provisions

Current

<i>Employee benefits provision</i>		
Annual leave ^(a)	672	866
Long service leave ^(b)	847	988
	1,519	1,854

Other provisions

Employment on-costs ^(c)	5	6
	1,524	1,860

Non-Current

<i>Employee benefits provision</i>		
Long service leave ^(b)	403	438
	403	438

Other provisions

Employment on-costs ^(c)	1	2
	404	440
	1,928	2,300

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

Within 12 months of the end of the reporting period	375	422
More than 12 months after the reporting period	297	444
	672	866

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2009/10	2008/09
	\$000	\$000
(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:		
Within 12 months of the end of the reporting period	624	560
More than 12 months after the reporting period	626	866
	1,250	1,426

- (c) 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. The associated expense is included at note 8 'Other expenses'.

Movements in Other Provisions

Movements in each class during the financial year, other than employee benefits, are set out below.

Employment on-cost provision

Carrying amount at start of year	8	7
Additional provisions recognised	(2)	1
Carrying amount at end of year	6	8

22. Payables

Trade payables	91	198
Accrued expenses	127	72
Accrued salaries	91	54
	309	324

23. Equity

Equity represents the residual interest in the net assets of the Department. The Government holds the equity interest in the Department on behalf of the community. The asset revaluation surplus represents that portion of equity resulting from the revaluation of non-current assets.

CONTRIBUTED EQUITY

Balance at the start of the year	495	495
Balance at the end of the year	495	495

RESERVES

Asset revaluation surplus:

Balance at the start of the year	19	15
Net revaluation increment:		
Plant & Equipment - Artworks	-	4
Balance at the end of the year	19	19

ACCUMULATED SURPLUS/(DEFICIT)

Balance at the start of the year	1,426	898
Adjustment	-	2
Restated balance at start of period	1,426	900
Result for the period	621	526
Balance at the end of the year	2,047	1,426

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2009/10	2008/09
	\$000	\$000
24. Notes to the Statement of Cash Flows		
(a) <u>Reconciliation of cash</u>		
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
Cash and cash equivalents	2,729	2,481
Restricted cash and cash equivalents (refer to note 17)	135	105
	<u>2,864</u>	<u>2,586</u>

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

Net cost of services	(10,278)	(10,220)
<u>Non-cash items:</u>		
Depreciation and amortisation expense	248	251
Resources received free of charge	26	47
Net (gain)/loss on sale of Plant and equipment	-	(2)
Assets transferred to other Agencies	31	-
<u>(Increase)/decrease in assets:</u>		
Current receivables ^(c)	(126)	14
Prepayments	(22)	6
<u>Increase/(decrease) in liabilities:</u>		
Current payables	(53)	(37)
Current provisions	(336)	182
Accrued Salaries	37	16
Non-current provisions	(35)	148
Net GST receipts/(payments) ^(a)	34	(38)
Change in GST in receivables/payables ^(b)	(3)	25
Net cash provided by/(used in) operating activities	<u>(10,477)</u>	<u>(9,608)</u>

(a) This is the net GST paid/received, ie. cash transactions.

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

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

25. Commitments

(a) Lease commitments

Commitments in relation to leases contracted for at the end of the reporting period but not recognised in the financial statements are payable as follows:

Non-cancellable operating lease commitments

Not later than 1 year	76	59
Later than 1 year and not later than 5 years	23	15
	<u>99</u>	<u>74</u>

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2009/10	2008/09
	\$000	\$000
The Department is an occupier of premises in Perth. The Lessee for accommodation leases is the Hon. Minister for Works, with the Department of Treasury and Finance - Building Management and Works responsible for payment for all leases and associated costs to the lessors. The Department of the Registrar reimburses the Department of Treasury and Finance - Building Management and Works for lease payments and the cost of outgoings. The current accommodation lease contract expires in June 2012. The value of the non cancellable operating leases for which the Hon. Minister for Works is the lessee and the Department of the Registrar the occupier, is:		
Within 1 year	2,719	3,120
Later than 1 year and not later than 5 years	2,929	6,384
	5,648	9,504

26. Explanatory statement

Significant variations between estimates and actual results for income and expense as presented in the financial statement titled 'Summary of Consolidated Account Appropriations and Income Estimates' are shown below. Significant variations are considered to be those greater than 10% or \$200,000.

Total appropriations provided to deliver services and Total Income

Significant variances between estimate and actual for 2010

	2009/10 Estimate \$000	2009/10 Actual \$000	Variance \$000
Item 72 Net Amount appropriated to deliver services	8,440	8,775	335 ^(a)
Income	80	368	288 ^(b)

(a) The increase in appropriations to deliver services is additional funding for voluntary severances taken during the financial year.

(b) Appropriations were transferred to the Department of the Attorney General in 2008-09 in anticipation of the Industrial Relations Amendment Bill 2008 being passed. The increase in income is a recoup of funding transferred to the Department of the Attorney General as this legislation did not proceed.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

Significant variances between actual results for 2009 and 2010

	2009/10 Actual \$000	2008/09 Actual \$000	Variance \$000
Net Amount appropriated to deliver services	8,775	8,496	279 ^(a)
Total Income	368	539	(171) ^(b)

(a) The increase in appropriations is additional funding for voluntary severances taken during the financial year.

(b) Total income has reduced as the 2008-09 amount represented a recoup of funding from the Department of the Attorney General for a full financial year, whilst the 2009-10 recoup represents a recoup of funding up to 16th December 2009 at the conclusion of the Acting President's term. The Acting President position has been filled by an existing Commissioner with no further recoup of monies due from the Department of the Attorney General.

Service Expenditure

Significant variances between actual results for 2009 and 2010

	2009/10 Actual \$000	2008/09 Actual \$000	Variance \$000
Support to the WAIRC and Industrial Magistrates Court Conciliation and Arbitration by the Western Australian Industrial Relations Commission	5,141	4,925	216 ^(a)
	5,505	5,834	(329) ^(b)

(a) The increase in expenditure relates primarily to payments for voluntary severances taken during the financial year.

(b) The decrease in expenditure primarily relates to a reduction in salaries costs a result of a Commissioner position becoming vacant in December 2009 along with the appointment term of the Acting President concluding and this position being filled by an existing Commissioner.



DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

27. Financial instruments

(a) Financial Risk Management Objectives and Policies

Financial instruments held by the Department are cash and cash equivalents, restricted cash and cash equivalents, receivables and payables. All of the Department's cash is held in the public bank account (non-interest bearing) apart from restricted cash held in a special purpose account. The Department has limited exposure to financial risks. The Department's overall risk management program focuses on managing the risks identified below.

Credit risk

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

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

Liquidity risk

Liquidity risk arises when the Department is unable to meet its financial obligations as they fall due. The Department is exposed to liquidity risk through its trading in the normal course of business. The Department has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Department's income or the value of its holdings of financial instruments. The Department does not trade in foreign currency and is not materially exposed to other price risks. The Department is not exposed to interest rate risk because all cash and cash equivalents and restricted cash are non-interest bearing.

(b) Categories of Financial Instruments

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

	2009/10 \$000	2008/09 \$000
Financial Assets		
Cash and cash equivalents	2,729	2,481
Restricted cash and cash equivalents	135	105
Loans and receivables ^(a)	1,348	1,222
Financial Liabilities		
Financial liabilities measured at amortised cost	218	270

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

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

(c) Financial Instrument disclosures

Credit Risk, Liquidity Risk and Interest Rate Risk Exposures

The following table discloses the Department's maximum exposure to credit risk, liquidity risk and interest rate risk. The Department's maximum exposure to credit risk at the end of the reporting period is the carrying amount of the financial assets as shown below. The table is based on information provided to senior management of the Department. The Department does not hold any collateral as security or other credit enhancements relating to the financial assets it holds. The Department does not hold any financial assets that had to have their terms renegotiated that would have otherwise resulted in them being past due or impaired.

	Non-Interest Bearing	Total
	\$000	\$000
2010		
<i>Financial Assets</i>		
Cash and cash equivalents	2,729	2,729
Restricted Cash and cash equivalents	135	135
Receivables ^(a)	47	47
Amounts receivable for services	1,301	1,301
	<u>4,212</u>	<u>4,212</u>
<i>Financial Liabilities</i>		
Payables	218	218
	<u>218</u>	<u>218</u>
2009		
<i>Financial Assets</i>		
Cash and cash equivalents	2,481	2,481
Restricted Cash and cash equivalents	105	105
Receivables ^(a)	11	11
Amounts receivable for services	1,211	1,211
	<u>3,808</u>	<u>3,808</u>
<i>Financial Liabilities</i>		
Payables	270	270
	<u>270</u>	<u>270</u>

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

Interest Rate sensitivity analysis

The Department is not exposed to interest rate risk as all financial assets and liabilities are non interest bearing.

Fair Values

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

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2009/10	2008/09
	\$000	\$000
28. Remuneration of senior officers		
<u>Remuneration</u>		
The number of senior officers, whose total of fees, salaries, superannuation and other benefits for the financial year, fall within the following bands are:		
\$		
40,001 – 50,000	-	1
70,001 – 80,000	-	1
90,001 – 100,000	1	1
120,001 – 130,000	2	1
210,001 – 220,000	1	1
The total remuneration of senior officers is:	566	550

The total remuneration includes the superannuation expense incurred by the Department in respect of senior officers. No senior officers are members of the Pension Scheme.

29. Remuneration of auditor

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

Auditing the accounts, financial statements and performance indicators	38	36
	38	36

30. Related bodies

The Department of the Registrar, WAIRC does not have any related bodies.

31. Affiliated bodies

The Western Australian Industrial Relations Commission (WAIRC) is an affiliated body in that it received administrative support of \$5,505,000 (2009: \$5,834,000) from the Department. The WAIRC is not subject to operational control by the Department.

The Department met all the operational expenses from money appropriated to the Department for that purpose as identified under the service titled "Conciliation and Arbitration by the Western Australian Industrial Relations Commission". The service provides for the salaries and contingencies of Commission Members and their direct support staff and services. Details on the operations of the Commission are reported in the Chief Commissioner's Annual Report to the Minister made pursuant to section 16, subsection (2)(b) of the *Industrial Relations Act 1979*.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2009/10	2008/09
	\$000	\$000
32. Supplementary financial information		
(a) Write Offs		
During the financial year \$1,077 (2009: \$400) of public property was written off the Department's public property register under the authority of:		
The Accountable Authority	1	1
The Minister	-	-
Executive Council	-	-
	<u>1</u>	<u>1</u>
(b) Losses through theft, default or other causes		
Losses of public property through theft or default	2	-
Amounts recovered	<u>2</u>	<u>-</u>
	-	-
(c) Gifts of Public Property		
Gifts of public property provided by the Department	-	-
	<u>-</u>	<u>-</u>

33. Contingent Liabilities and Assets

The Department has no known contingent liabilities or assets.

34. Events occurring after the end of the reporting period

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

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

CERTIFICATION OF KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2010

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of the Registrar, Western Australian Industrial Relations Commission's performance, and fairly represent the performance of the Department of the Registrar, Western Australian Industrial Relations Commission for the financial year ended 30 June 2010.



John Spurling
Accountable Authority
15 July 2010

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

The Department's mission is: *To support the Western Australian Industrial Relations Commission to provide our community with a means of preventing and resolving conflict in respect to industrial matters.*

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

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

Government Goal	Agency Level Desired Outcome	Services
Financial and Economic Responsibility Responsibly managing the State's finances through the efficient and effective delivery of services, encouraging economic activity and reducing regulatory burdens on the private sector.	The prevention and resolution of industrial relations matters	Service 1: Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court. Service 2: Conciliation and Arbitration by the Western Australian Industrial Relations Commission.

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

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

KEY EFFECTIVENESS INDICATOR

Percentage of employers, employees, representatives and Commission members satisfied with the service provided by the Department of the Registrar in relation to timeliness and accuracy and relevance of information.

The government requires that there be an effective means for preventing or resolving employment disputes between employers and employees. It established the Commission for this purpose and the Department of the Registrar is required to ensure the Commission has the necessary resources to achieve its purpose.

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

The quality and efficiency of the services provided by the staff assists or impedes the Commission in performing its role. Persons wishing to use the services of the Commission seek information from staff as to procedures and processes. This information provided must be relevant, accurate and delivered in a timely manner to ensure the Commission is able to perform its role more effectively.

The Department sought feedback from those parties who have dealings with us throughout the year using a survey. The survey was conducted through mail outs as well as by seeking responses from individuals who attended our office. The purpose of the survey was to obtain feedback from external parties on the quality of the service we provide.

The survey sample consisted of 109 parties or persons including individuals, representative bodies of employers, employees and government agencies. Of those surveyed, 91 responded. This gives a maximum associated sample error of +/- 4.19 per cent at the 95 per cent confidence interval. This means we are 95 per cent confident that the sample results are representative of the population within a +/- 4.19 per cent range.

The following graphs were compiled from responses to the client surveys. The parties were asked to rate our service on a scale of one to five, where five represents an excellent level of service and one equates to a poor rating. A rating of five or four was considered equivalent to a "Yes" response.

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

TIMELINESS

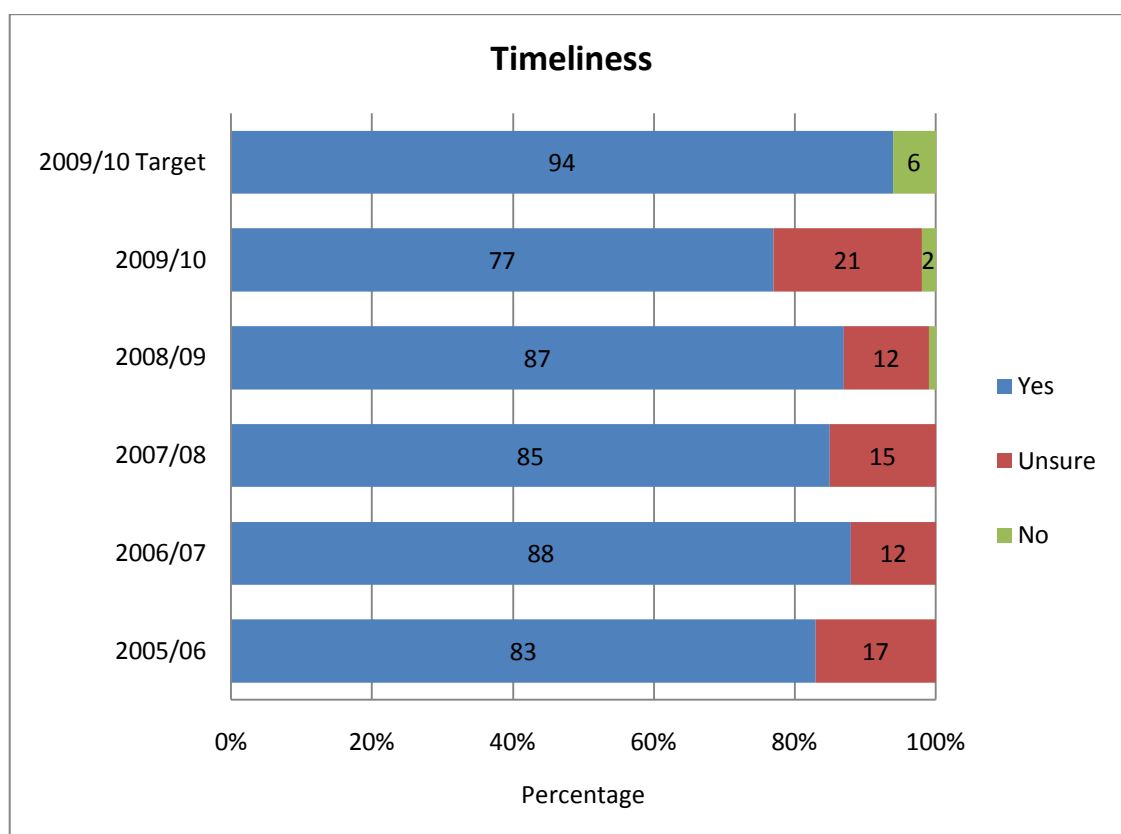


Figure 1

Timeliness is a key indicator in that it demonstrates that the systems, procedures and resources are in place to deliver a reasonable and acceptable service to the community. Services must be delivered in a timely manner to meet customer service standards but not so as to impede the role of the Commission.

Our customers were asked to indicate their level of satisfaction with the time taken to respond to their needs in all situations, including telephone enquiries, attendance at our office and the timely provision of relevant documentation and instructions.

This area has only been included as a key effectiveness indicator since 2005/06.

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

ACCURACY AND RELEVANCE

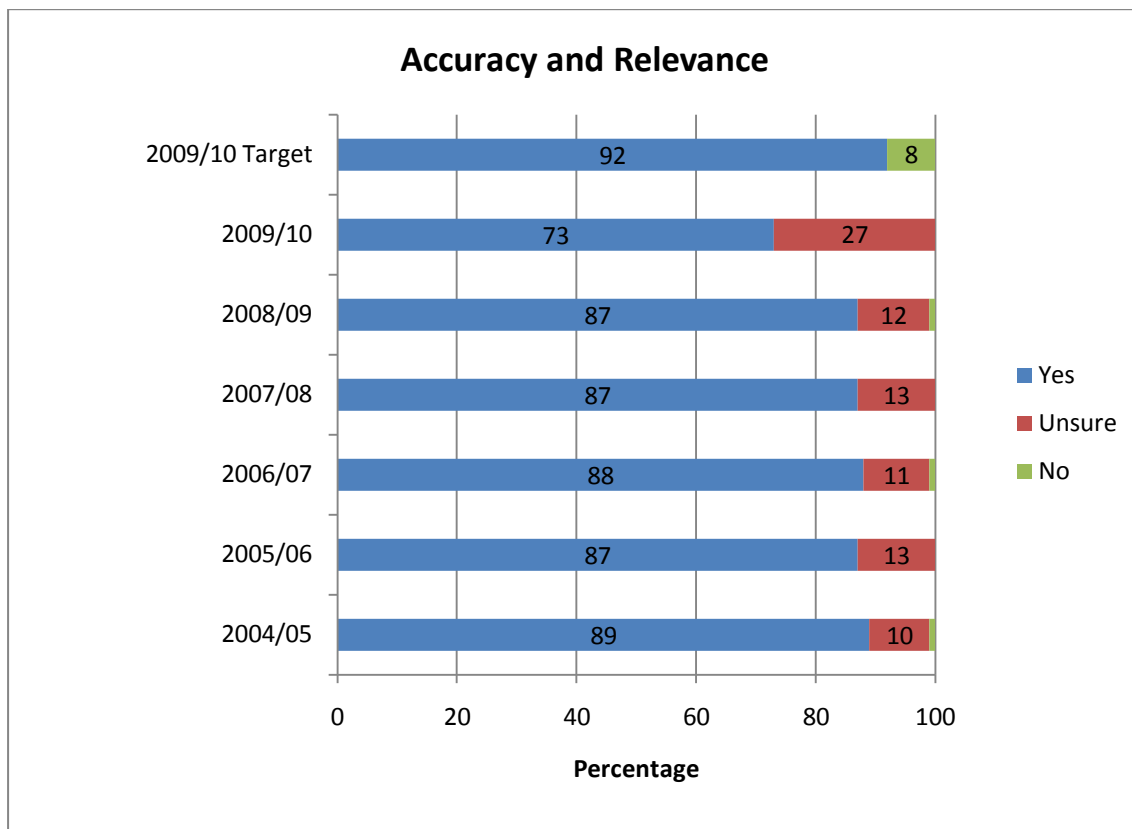


Figure 2

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

Our customers were asked to assess our service for relevance of information provided to them and how well this information was explained and presented. Customers were asked how accurate and up to date the documentation was and to what extent it met their individual requirements.

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

RESULTS FOR TIMELINESS AND ACCURACY AND RELEVANCE

The survey results for both Timeliness (Refer Figure 1) and Accuracy and Relevance (Refer Figure 2) indicate a drop in the satisfaction level of our clients.

The Workchoices legislation of the national government in March 2006 effectively reduced the Commission's workload by three quarters, with similar impact on the Department's workload. Consequent on the reduced workload we have been gradually reducing staff numbers and cross skilling remaining staff into work less familiar to them. In time and with further training this should not affect our timeliness and accuracy but it may initially, until the cross training is bedded down.

KEY EFFICIENCY INDICATOR

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

Service Description:

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

For 2009/10, the total cost of this service is \$5.134m. In 2008/09 the reported cost of this service was \$4.925m.

The efficiency of this service is measured by the average cost per application registered and recorded.

It is important that the registry services that support the Commission in resolving industrial relations matters are provided on a value for money basis.

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

COST PER APPLICATION

The cost per application is derived by dividing the total cost by the number of applications received. This measure is largely determined by legislation and the Department has no capacity to influence the number of applications lodged.

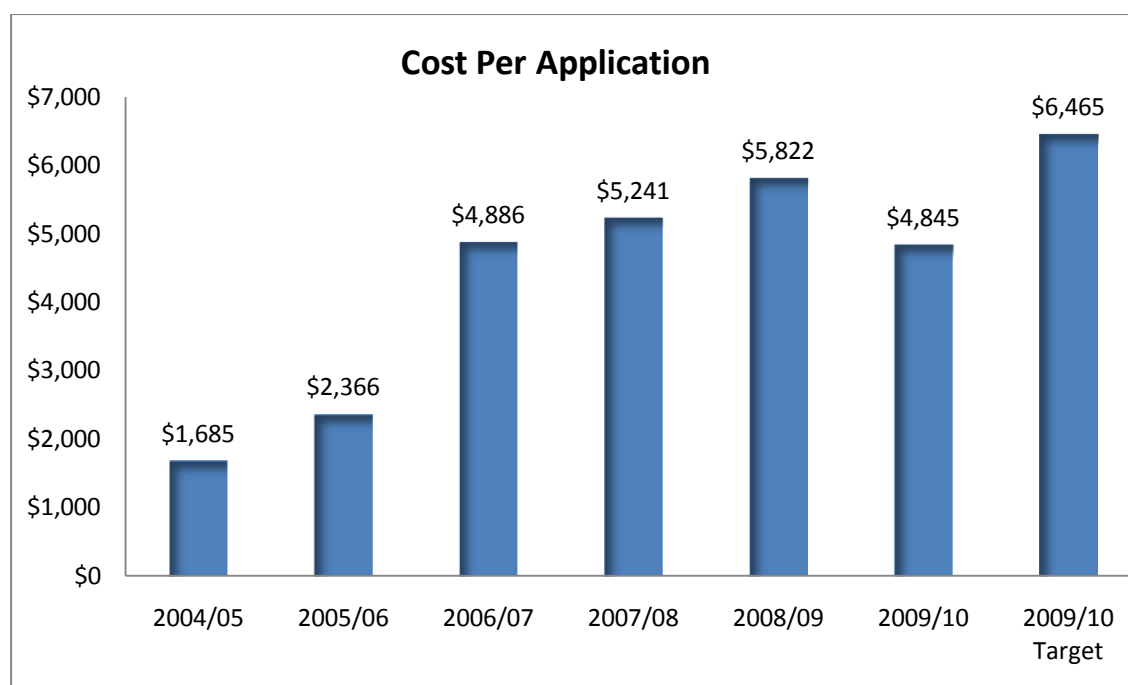


Figure 3

The ongoing changes in Commonwealth legislation since 2006 has impacted the number of applications dealt with by the State jurisdiction.

The reduction in the cost per application for 2009/10 against 2008/09 and the 2009/10 Target is primarily the result of an increased number of applications received during the year as illustrated by the table below:

	Cost of Service 1	Number of Applications	Cost per Application
2008/09	\$4.925m	846	\$5,822
2009/10	\$5.141m	1,061	\$4,845
2009/10 Target	\$5.237m	810	\$6,465

Notwithstanding the number of applications received, there has to be a minimum level of infrastructure in place to receive and process even a few applications.

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

NUMBER OF APPLICATIONS RECEIVED

Figure 4 shows the number of applications received for each reporting period since 2004/05. The details of these applications are part of the Annual Report of the Chief Commissioner of the Western Australian Industrial Relations Commission.

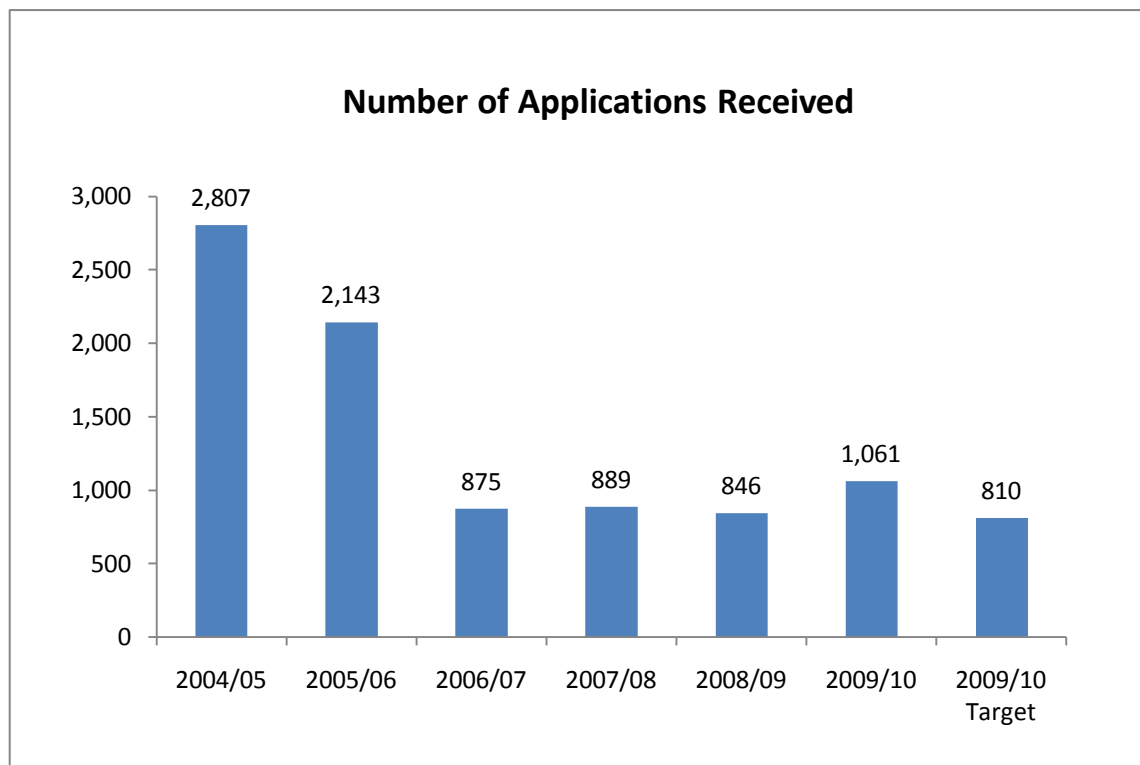


Figure 4

The number of applications lodged in 2009/10 was 251 above our estimate of 810. The increase in the number of applications was due to an increase of matters filed across a number of jurisdictions including:

- Industrial Magistrates Court
- Occupational Safety and Health Tribunal and
- Matters of the Commission's Own Motion to abolish obsolete industrial awards within the state industrial system.

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

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

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

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

DISCLOSURES AND LEGAL COMPLIANCE

MINISTERIAL DIRECTIVES

No Ministerial directives were received during the financial year.

OTHER FINANCIAL DISCLOSURES

PRICING POLICIES ON SERVICES

All pricing and costing is undertaken in accordance with Public Sector Commission Circulars.

CAPITAL WORKS

The Department's ongoing asset replacement plan addresses the turnover of technology and resources that are at the end of their useful life. The planned outcome is that the continued investment in strategic information technology will continue to yield effective information systems to meet modern community expectations and that Court facilities and services continue to provide an appropriate environment for the resolution of industrial issues.

This year under our capital works program we upgraded aging court recording equipment and installed a video conferencing solution that used existing infrastructure to provide us with a scalable solution.

DISCLOSURES AND LEGAL COMPLIANCE

OTHER FINANCIAL DISCLOSURES

EMPLOYEES

As at 30 June 2010 the Department had a headcount of 42 staff, of which 8 are temporary or contract staff. This figure does not include the Acting President and her Associate and the five members of the Western Australian Industrial Relations Commission and their Associates.

Three staff are currently seconded to other agencies and we currently have three staff seconded to us from other agencies.

Staffing levels have decreased again this year with an overall decrease of five staff compared to this time last year in line with our strategy of managing staff vacancies from within the agency wherever possible. During the year three employees accepted a voluntary severance.

The following table provides a breakdown of the categories of employment for staff as at June 30, 2010 compared to the same time in 2009.

EMPLOYEE CATEGORY	NUMBER OF STAFF*	
	AT JUNE 30 2009	AT JUNE 30 2010
Full time permanent staff	29	32
Full time contract staff	6	3
Part time permanent staff	6	5
Part time contract staff	3	1
Trainees	3	1
Total	47	42
Seconded to other agencies	2	3

**Headcount figure only not an FTE figure*

The average Full Time Equivalent (FTE) staffing numbers for the Department for the financial year were 36.7.

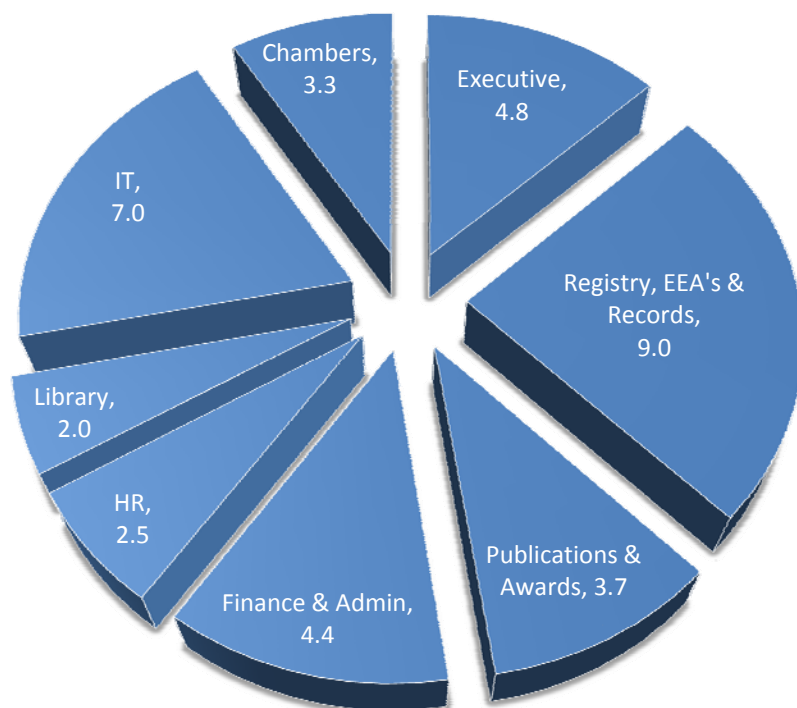
DISCLOSURES AND LEGAL COMPLIANCE

OTHER FINANCIAL DISCLOSURES

EMPLOYEES

The following chart shows the distribution of the average FTEs of 36.7 throughout the Department.

Average FTEs by Area



EMPLOYMENT CONDITIONS

The employment terms and conditions of the majority of the Department's staff continue to be covered by the Public Service General Agreement and the Public Service Award.

DISCLOSURES AND LEGAL COMPLIANCE

EMPLOYMENT AND INDUSTRIAL RELATIONS

EQUITY AND DIVERSITY

The Department is committed to developing an equitable and diverse work force by supporting diversity groups in their employment opportunities.

The Equal Employment Opportunity (EEO) and Diversity Plan details the targets in the Department's Management Plan and measures the general performance against the benchmarks set by the State Government.

The plan outlines the policy for an inclusive workplace, free of harassment, bullying and intimidation. The EEO Committee reports to the CEO on the following:

- Ensuring that employment practices and policies are free of bias
- Implementing strategies to ensure equity and diversity in the workplace and
- Initiatives to increase EEO awareness in the organisation.

The Department has performed satisfactorily against our Equal Opportunity Employment Management Plan; and against prior Public Sector targets. The tables following show that we have exceeded our agency targets, in every area except for youth employment. Recruitment has not been a priority as we continue with our strategy of managing staff vacancies from within the agency wherever possible.

Similar to the demographic in the public sector generally more of our women are part-time than men and they still form a greater percentage of workers at the lower end of the salary structure. The equity index is an indication of the overall distribution of women across salary ranges.

Our equity index is impacted by the high percentage of women in our workforce, 83% of level 1, 2 and 3 positions are occupied by women. Our high equity index with regard to women in management is also impacted by the high number of women generally. As a result, women in management at tiers 2 and 3 are at 89%.

DISCLOSURES AND LEGAL COMPLIANCE

EMPLOYMENT AND INDUSTRIAL RELATIONS

EQUITY AND DIVERSITY

DIVERSITY GROUP	2010	
	AGENCY TARGET	AGENCY RESULT
Women represented in management	55.0%	89%
People from culturally diverse backgrounds in the workforce	10.2%	26.19%
Indigenous Australians in the workforce	3.2%	4.76%
People with disabilities	4.2%	9.52%
People under 25 years of age in the workforce	15.2%	4.76%

We are committed to developing an inclusive work environment that ensures equal employment opportunity and fosters a culture that values diversity and empowers individuals. The table below shows our performance in each area since 2005.

Note that all figures are shown as a percentage of our total workforce.

DIVERSITY GROUP	2005	2006	2007	2008	2009	2010
Women represented in management	53.3	58.3	67.5	64.0	68.8	89.0
People from culturally diverse backgrounds in the workforce	8.3	10.3	18.2	16.0	12.5	26.19
Indigenous Australians in the workforce	1.9	1.9	1.8	4.0	4.2	4.76
People with disabilities	3.6	3.6	7.3	8.0	8.3	9.52
People under 25 years of age in the workforce	7.7	12.7	7.4	8.0	10.4	4.76

DISCLOSURES AND LEGAL COMPLIANCE

EMPLOYMENT AND INDUSTRIAL RELATIONS

TRAINEES

The Department continued to support the Trainee program which has proved to be very successful and rewarding for both the Department and the trainees. The trainees work in various areas of the Department to gain the widest possible range of experience.

Each trainee was assigned a staff member as their mentor to assist them in the workplace and provide them with support outside of their immediate work area.

This year two of our three trainees successfully completed their traineeships. One trainee completed a Certificate III in Business and has gone on to further employment within the department and the other trainee has moved on to pursue her aim of attaining a University Degree in Teaching after achieving the Certificate IV in Business.

Last year's school based trainee has been retained and is currently completing a Certificate III in Business Traineeship.

DISCLOSURES AND LEGAL COMPLIANCE

EMPLOYMENT AND INDUSTRIAL RELATIONS

CAREER AND PERSONAL DEVELOPMENT

The Performance Development Program continues to provide direction for employee's learning pathways and career development.

The department continues to support the career and personal development of staff and the performance development system provides a means of identifying and focusing training needs for an individual. Staff resources have been dedicated to sourcing training initiatives and to managing the training opportunities for individuals. Staff are provided the opportunity to study part-time in line with departmental policy and attend training courses, seminars and conferences.

TRAINING AND DEVELOPMENT

There was a particular focus on management and leadership training provided by the combined commonwealth and state government funded productivity places program. Five staff undertook Certificate training in general management and three IT staff undertook Information Technology Certificate programs.

In addition to individual training requirements, other training this year included:

- Group training was provided in use of Microsoft Outlook
- First Aid Officers were provided with the opportunity to refresh their training and to retain their qualification
- In house training was provided on Indigenous Cultural Awareness and
- Managers and supervisors undertook OSH manager training.

STAFF HEALTH AND WELLNESS

The Department places a strong emphasis on promoting health and wellness for all staff and continues to run a general Wellness Program. This includes the promotion of a healthy lifestyle including work-life balance.

The program focuses on a range of life aspects, including career development and personal health and wellbeing. The program is endorsed by the Chief Executive Officer and will remain part of the corporate culture of the Department of the Registrar.

DISCLOSURES AND LEGAL COMPLIANCE

EMPLOYMENT AND INDUSTRIAL RELATIONS

WELLNESS PROGRAM - FORTNIGHTLY FORUMS

The year the Department again focused on physical activity as part of the Wellness Program to encourage staff to keep their motivation and continue to develop and sustain a good level of overall health and fitness. In addition, the Department has supported the Social Club in providing exercise equipment and a dedicated area for use of this equipment to staff to help promote fitness and physical activity.

Due to their popularity, weekly lunchtime instructor led sessions of Pilates and Yoga continued to be held. Other sessions held throughout the year included:

- Peak performance
- Making Money make Sense Seminar.

EMPLOYEE ASSISTANCE PROGRAM

The Department has an Employee Assistance Program in place through an external provider. The program allows employees and their immediate family to discuss any work or personal difficulties they may be experiencing with a professional counsellor. Information on the program is readily available and accessible via the Intranet and regularly promoted to all staff.

DISCLOSURES AND LEGAL COMPLIANCE

EMPLOYMENT AND INDUSTRIAL RELATIONS

STAFF SERVICE

The Department acknowledges and thanks the following staff members for their length of service:

10+ Years

Susan Bastian
Sarah Ellis
Maree Hulm
Trevor Parker
Denise Roads
John Spurling
Robert Stevenson
Coral Wrona

15+ Years

Cheryl D'Souza
June Stack

20+ Years

Monica Bayly
Rosemary Christie
Debbie Dunstan
David Holmes
Vanessa Vulich

25+ Years

Anna Arangio
Nic Lucano
Ron Ratz
Jasmine Richards

35+ Years

Arthur Wilson

DISCLOSURES AND LEGAL COMPLIANCE

GOVERNANCE DISCLOSURES

CONTRACTS WITH SENIOR OFFICERS

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

DIRECTORS INSURANCE

Directors and Officers Liability for the 2009/10 financial year was arranged through Riskcover. Total cost of the premium was \$4,686.74 with Directors and Senior Officers contributing 1% to the premium.

RISK MANAGEMENT AND BUSINESS CONTINUITY

Risk management is an integral part of the Department's operations. During the year, we reviewed our risk management framework and established clear guidelines for managing, reporting and monitoring all risks. The Business Continuity Plan is monitored by our Risk Management Committee and is under continual review to ensure we are prepared to continue critical business operations should an adverse event occur.

The Information Technology section of the Department is responsible for safeguarding the Office's business continuity in the event of a disaster. Our business continuity plan includes the activation of a backup system in the event of a primary system failure. The offsite data recovery system ensures that all the Departments servers can be accessed and operational in the event of an incident.

DISCLOSURES AND LEGAL COMPLIANCE

OTHER LEGAL REQUIREMENTS

ADVERTISING

ELECTORAL ACT 1907 – SECTION 175ZE

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

Total expenditure for 2009/10 was \$5,975.98.

Expenditure was incurred in the following areas:

Advertising Agencies	Nil		
Market Research Organisations	Nil		
Polling Organisations	Nil		
Direct Mail Organisations	Nil		
Media Advertising Organisations	\$5,975.98	AdCorp State Law Publisher The West Australian	\$4,277.75 \$1,435.93 \$ 262.30

DISCLOSURES AND LEGAL COMPLIANCE

OTHER LEGAL REQUIREMENTS

DISABILITY ACCESS AND INCLUSION PLAN OUTCOMES

The Department of the Registrar is seeking to provide an inclusive and accessible environment for our clients, staff and visitors with disabilities, in line with the principles and objectives of the Disability Services Act 1993. Our Disability Access and Inclusion Plan (DAIP) aims to support people with disabilities by improving access to information, services and facilities. It identifies strategies and initiatives to assist in achieving the following outcomes:

Outcome 1 - *People with disabilities have the same opportunities as other people to access our services and any events we organise.*

Outcome 2 - *People with disabilities have the same opportunities as other people to access our buildings and other facilities.*

Outcome 3 - *People with disabilities receive information in a format that will enable them to access it as readily as other people are able to access it.*

Outcome 4 - *People with disabilities receive the same level and quality of service from our staff as other people receive from our staff.*

Outcome 5 - *People with disabilities have the same opportunities as other people to make complaints to the Department of the Registrar.*

Outcome 6 - *People with disabilities have the same opportunities as other people to participate in any public consultation by the Department of the Registrar.*

DISCLOSURES AND LEGAL COMPLIANCE

OTHER LEGAL REQUIREMENTS

DISABILITY ACCESS AND INCLUSION PLAN

Further work has continued during the year in terms of implementing strategies outlined in the Department's DAIP. This has included:

- Ensuring that all our clients can access our services and information fairly and easily. This year has seen the installation of an audio induction hearing loop system into the court to assist our clients with hearing impairment to better access and communicate with the Industrial Relations Commission. This system enables sound to be delivered directly from the source to a hearing impaired person through their hearing aid. The hearing aid in effect acts as wireless, customised loudspeaker providing quality and non distorted sound to the hearing impaired person.
- A consultant was engaged to undertake an audit of the premises to determine compliance with access and mobility standards. The consultant's report is expected to be concluded in the near future. The Departmental working group will then assess which recommendations can be implemented in the shorter term to improve access and mobility, in addition to any full scale refurbishment program.
- There are a number of strategies identified in the DAIP which are required to be implemented on "an ongoing" and "as required" basis. This year it included:
 - Ensuring events run by the Department addressed issues of accessibility in forward planning.
 - Encouraging staff to advise of any access barriers encountered by our clients and visitors and actively working to resolve these problems.

DISCLOSURES AND LEGAL COMPLIANCE

OTHER LEGAL REQUIREMENTS

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

The Department is committed to achieving high standards in monitoring and ensuring compliance with the public sector standards, the Western Australian Public Sector Code of Ethics and the Department's Code of Conduct.

The following is an overview of the Department's activities with respect to compliance with public sector standards and ethical codes:

- Induction material is provided to all new staff and includes information pertaining to the Standards, Public Sector Code of Ethics and the Department Codes of Conduct. Links to all these Standards are available for all staff on the Department's Intranet.
- The Department's Code of Conduct has recently been reviewed and sent out to all staff and is available on the Intranet. The Code of Conduct elaborates on the Public Sector Code of Ethics and outlines the responsibilities of staff in discharging their official duties. Our Code of Conduct contains an acknowledgement form that staff are required to sign to acknowledge they have read the code of conduct and understand their responsibilities in complying with it.
- A comprehensive guide is also provided to all staff in regards to the area of information technology, covering aspects of acceptable computer and internet usage, including remote access to the Department's computer network. All staff members are required to sign the Acceptable Use policy as part of their induction process.
- Information regarding Public Sector Standards is included with each recruitment package and selection panels are aware of these Standards.
- The Human Resources Manager provides a monitoring and advisory role to all managers in relation to all aspects of human resource management including compliance with the standards.

DISCLOSURES AND LEGAL COMPLIANCE

OTHER LEGAL REQUIREMENTS

COMPLIANCE WITH PUBLIC SECTOR MANAGEMENT ACT SECTION 31(1)

In the administration of the Department of the Registrar, I have complied with the Public Sector Standards in Human Resource Management, the Western Australian Public Sector Code of Ethics and our Code of Conduct.

I have put in place procedures designed to ensure such compliance and conducted appropriate internal assessments to satisfy myself that the statement made above is correct.

The applications made for breach of standards review and the corresponding outcomes for the reporting period are:

Number lodged:	Nil
Number of breaches found, including details of multiple breaches per application:	Nil
Number still under review:	Nil



John Spurling

Chief Executive Officer

31 August 2010

DISCLOSURES AND LEGAL COMPLIANCE

OTHER LEGAL REQUIREMENTS

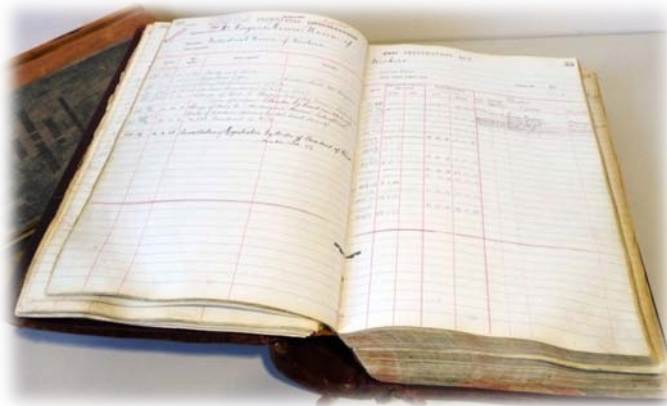
RECORD KEEPING PLANS

The Department's Record Keeping Plan (RKP) is currently under review for submission to the State Records Commission for approval. The plan is being evaluated and updated to ensure that it together with the Department's records management framework, processes and practices meet the requirements of the *State Records Act 2000* and the State Records Principles and Standards 2002.

During the year Records practices and recordkeeping operational procedures have been reviewed and further work is continuing.

One of the Department's functions is to maintain and preserve a record of all matters that are dealt with by the Western Australian Industrial Relations Commission.

Commission records are maintained both in hard copy and electronically. The Department is involved in a long term ongoing project to ensure that historical hard copy records (some dating back to the early 1900's) are progressively captured electronically.



The Department has an on-line self-paced records awareness-training package that has been specifically developed around the State Records Act 2000. The training allows staff to gain an understanding of their recordkeeping responsibilities and obligations. The package has been rolled out to all existing staff. All new employees are required to undertake this training as part of their induction.

DISCLOSURES AND LEGAL COMPLIANCE

OTHER LEGAL REQUIREMENTS

PUBLIC INTEREST DISCLOSURE

The *Public Interest Disclosure Act 2003* (PID) facilitates the disclosure of public interest information by providing protection for those who make disclosures. It provides for disclosed matters to be investigated and appropriate action to be taken. Disclosures can be made where there is a belief that there is something is wrong with the way a government official, public authority or government contractor is acting, has acted or may be going to act, which is of public interest.

The information must be specific to improper conduct, offences under State law, unauthorised use or mismanagement of public resources or conduct involving risk to public health, public safety or the environment.

During the year, further awareness raising was undertaken with staff and the Department's Intranet site was updated to include additional information and reference materials.

No public interest disclosures were received during 2009/10.

FREEDOM OF INFORMATION

The *Freedom of Information Act 1992* (FOI Act), which came into effect on 1 November 1993, created a general right of access by the public to documents held by State and Local government agencies. The FOI Act requires agencies to make available details regarding the information they hold. It also enables persons to ensure that personal information about themselves, held by government agencies, is "...accurate, complete, up to date and not misleading..."(see Section 3 Objects and intent of the FOI Act).

The Department's function is to provide administrative support to the Western Australian Industrial Relations Commission. As the Commission is a court of record, the majority of information held by the Department of the Registrar is available for viewing and/or copying. Therefore, it may not be necessary to make an application under the FOI Act to access information. It is recommended that prior to lodging an application, an initial telephone or written enquiry be made.

No FOI applications were received during 2009/10.

DISCLOSURES AND LEGAL COMPLIANCE

GOVERNMENT POLICY REQUIREMENTS

OCCUPATIONAL SAFETY, HEALTH AND INJURY MANAGEMENT

The Department of the Registrar is committed to ensuring the safety and health of all staff members. The Intranet is used comprehensively as a knowledge sharing tool and contains information regarding first aid policies, emergency response procedures and identification of fire wardens and first aid officers throughout the building. In addition, we have included links to informative Occupational Health and Safety documentation and websites.

Ergonomic assessments are provided by an external consultant to all staff on an as need basis and all new employees are offered an individual assessment on commencement. Following the consultant's report any equipment required to ensure workstations and systems are safe and comfortable for staff are acquired.

OCCUPATIONAL SAFETY AND HEALTH COMMITTEE

Our Occupational Safety and Health Committee (OSH) committee is the formal mechanism through which employees are advised of OSH matters and to which they can seek support, clarification or direction.

The Occupational Health and Safety committee has membership from across the agency and meets regularly to discuss initiatives and improvements for the health and safety of employees.

The functions of the committee include:

- Undertake appropriate consultation with management on all OSH matters.
- Advise and makes recommendations to management on planning and implementation of OSH strategic directions.
- Review new OSH legislative requirements and standards and recommend compliance measures.
- Recommend procedural changes and improvements to fulfill legislative requirements and ensure continuous improvement.
- Consider the safety and health impact of changes to departmental practices and make recommendations, as required.

DISCLOSURES AND LEGAL COMPLIANCE

GOVERNMENT POLICY REQUIREMENTS

OCCUPATIONAL SAFETY AND HEALTH COMPLIANCE

The Department of the Registrar is committed to ensure the safety and health of all staff. The department's Occupational Safety and Health Policy is to:

- Avoid, eliminate and control workplace hazards
- Provide employees with safety information, supervision and training appropriate to the hazards they are likely to encounter and
- Continuously improve the standard of occupational safety and health for all employees.

The Department achieves its responsibility under the act by operating in accordance with occupational safety and health legislation, regulations, approved codes of practice and WorkSafe Plan, by making all employees and contractors aware of their OSH responsibilities through access to OSH information and training and by encouraging senior management to take leadership in OSH matters with a common view to improve OSH outcomes.

COMPLIANCE WITH INJURY MANAGEMENT REQUIREMENTS

The Department ensures compliance with the injury management requirements of the *Workers' Compensation and Injury Management Act 1981* through a systematic approach to injury management that combines expert assistance from external providers. The department is committed to supporting any employee who sustains an injury or suffers an illness. All attempts will be made to encourage and support the return to employment of any affected employees.

The Department had no new workers compensation claims this year.

The Department with the support of supervisors and human resource staff:

- Promotes the expectation that it is normal practice to return, as soon as practicable.
- Encourages early intervention in injury management.
- Ensures there is early and accurate medical assessment and management of each case of injury, work related or not.

DISCLOSURES AND LEGAL COMPLIANCE

GOVERNMENT POLICY REQUIREMENTS

OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEMS

An audit of the Department's occupational safety and health management systems had not been completed in the past three years, therefore an external audit of the Departments WorkSafe Plan, was scheduled for 2009 -10.

This review of the safety and injury management system is currently being undertaken by an external auditor, in compliance with the Australian Standard AS4801:2000. This review is designed to review the WorkSafe Plan and provide a gap analysis for the Department. The review and final report will be provided to the CEO later this year.

PERFORMANCE AGAINST TARGETS

The following table outlines our 2009/10 performance against targets:

INDICATOR	TARGET 2009/10	OUR PERFORMANCE
Number of fatalities	Zero	Zero
Lost time injury/diseases (LTI/D) incidence rate	Zero or 10% reduction on previous years	Zero
Lost time injury severity rate	Zero or 10% improvement on previous years.	Zero
Percentage of injured workers returned to work within 28 weeks	100%	n/a
Percentage of managers trained in occupational safety, health and injury management responsibilities	Greater than or equal to 50%	77%

DISCLOSURES AND LEGAL COMPLIANCE

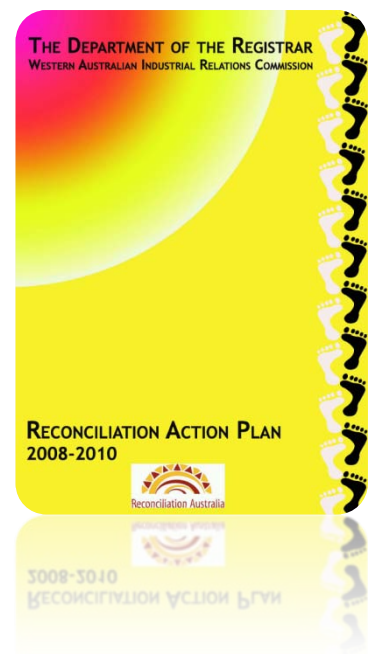
GOVERNMENT POLICY REQUIREMENTS

RECONCILIATION ACTION PLAN

The Department is committed to reconciliation between Indigenous and non-Indigenous Australians. It is acknowledged that more needs to be done to ensure Indigenous Australians enjoy the same advantages and opportunities as all Australians, both in employment and within our wider society. The Department's Reconciliation Action Plan (RAP) provides the framework to assist towards overcoming indigenous disadvantage. The plan seeks to implement practical and affordable initiatives including improving employment opportunities, ensuring our service delivery is culturally sensitive and promoting a greater understanding of indigenous culture.

During the year a number of initiatives were implemented in accordance with the RAP. These included:

- Cultural awareness training for staff. Approximately one third of the staff attended awareness training aimed at fostering a better understanding of Indigenous people, experiences and culture. The training also seeks to assist in improving communication, service delivery and working relationships with Indigenous people. Awareness training will be conducted for remaining staff over the next 12 months.
- Promotion of days of Indigenous significance such as NAIDOC Week.
- The new employee induction program has been revised to include information on the Reconciliation Action Plan.
- Indigenous artwork is part of the Departmental art collection and includes artist information.
- Exploring employment opportunities within the Department for Indigenous people including work experience/trainee programs. Over the last twelve months, one indigenous trainee has worked within the Department.



DISCLOSURES AND LEGAL COMPLIANCE

GOVERNMENT POLICY REQUIREMENTS

RECONCILIATION ACTION PLAN

- Consultation with Indigenous employees to assess levels of satisfaction with their working life and seeking input regarding possible areas of improvement. This also included conducting exit interviews with Indigenous employees and using feedback to improve work experience for future Indigenous employees/trainees.
- Another ongoing activity has been the identification and promotion of learning and development opportunities for Indigenous employees.
- Introduction of a mentoring programs to support and assist Indigenous employees/trainees.