



### Appendix 1 - Financial Statements

#### Independent Audit Report

To the Minister for Employment and Workplace Relations

#### Scope

The financial statements comprise:

- Statement by the Director;
- Statements of Financial Performance, Financial Position and Cash Flows;
- Schedules of Commitments and Contingencies; and
- Notes to and forming part of the Financial Statements

of the Equal Opportunity for Women in the Workplace Agency for the year ended 30 June 2004.

The Agency's Director is responsible for the preparation and true and fair presentation of the financial statements in accordance with the Finance Minister's Orders made under the *Financial Management and Accountability Act 1997*. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial statements.

#### Audit Approach

I have conducted an independent audit of the financial statements in order to express an opinion on them to you. My audit has been conducted in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing and Assurance Standards, in order to provide reasonable assurance as to whether the financial statements are free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive, rather than conclusive, evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

While the effectiveness of management's internal controls over financial reporting was considered when determining the nature and extent of audit procedures, the audit was not designed to provide assurance on internal controls.

Procedures were performed to assess whether, in all material respects, the financial statements present fairly, in accordance with the Finance Minister's Orders, Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with my understanding of the Agency's financial position, and of its performance as represented by the Statements of Financial Performance and Cash Flows.

The audit opinion is formed on the basis of these procedures, which included:

- Examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial statements; and

- Assessing the appropriateness of the accounting policies and disclosures used, and the reasonableness of significant accounting estimates made by the Director.

#### Independence

In conducting the audit, I have followed the independence requirements of the ANAO, which incorporate Australian professional ethical pronouncements.

#### Audit Opinion

In my opinion, the financial statements:

- Have been prepared in accordance with the Finance Minister's Orders made under the *Financial Management and Accountability Act 1997* and applicable Accounting Standards; and
- Give a true and fair view, of the matters required by applicable Accounting Standards and other mandatory professional reporting requirements in Australia, and the Finance Minister's Orders, of the financial position of the Equal Opportunity for Women in the Workplace Agency as at 30 June 2004, and its financial performance and cash flows for the year then ended.

Australian National Audit Office

P Hinchey  
Senior Director

Delegate of the Auditor-General, Sydney  
10 September 2004

#### Equal Opportunity for Women in the Workplace Agency Statement by the Chief Executive

In my opinion, the attached Financial Statements for the year ended 30 June 2004 are based on properly maintained financial records and give a true and fair view of the matters required by the Finance Minister's Orders made under the *Financial Management and Accountability Act 1997*.

#### Anna McPhee

Director of the Equal Opportunity for Women in the Workplace Agency  
10 September 2004

### Equal Opportunity for Women in the Workplace Agency Statement of Financial Performance

for the year ended 30 June 2004

	Notes	30 June 2004 (\$)	30 June 2003 (\$)
<b>Revenues from ordinary activities</b>			
Revenues from Government	4A	3,062,498	3,319,793
Goods and services	4B	474,820	243,417
Interest	4C	-	6,000
Revenue from sale of assets	4D	-	7,888
<b>Revenues from ordinary activities</b>		<b>3,537,318</b>	3,577,098
<b>Expenses from ordinary activities</b>			
Employees	5A	1,511,977	1,270,634
Suppliers	5B	1,525,538	1,534,171
Depreciation and amortisation	5C	524,199	363,129
Value of assets sold	4D	-	3,304
<b>Expenses from ordinary activities</b>		<b>3,561,714</b>	3,171,238
<b>Net surplus / (deficit)</b>		<b>(24,396)</b>	405,860
<b>Total changes in equity other than those resulting from transactions with the Australian Government as owners</b>		<b>(24,396)</b>	405,860

The above statement should be read in conjunction with the accompanying notes.

### Equal Opportunity for Women in the Workplace Agency Statement of Financial Position

as at 30 June 2004

	Notes	30 June 2004 (\$)	30 June 2003 (\$)
<b>Assets</b>			
<b>Financial assets</b>			
Cash	6A	490,449	63,608
Receivables	6B	1,076,165	1,368,918
<b>Total financial assets</b>		<b>1,566,614</b>	1,432,526
<b>Non-financial assets</b>			
Infrastructure, plant and equipment	7A,B,D	259,901	328,180
Intangibles	7C	526,656	659,266
Other non-financial assets	7E	34,475	60,092
<b>Total non-financial assets</b>		<b>821,032</b>	1,047,538
<b>Total assets</b>		<b>2,387,646</b>	2,480,064
<b>Liabilities</b>			
<b>Other Liabilities</b>			
Lease Incentive	8A	70,070	93,427
<b>Total other liabilities</b>		<b>70,070</b>	93,427
<b>Provisions</b>			
Capital use charge	9A	-	144,000
Employees	9B	232,875	195,199
<b>Total provisions</b>		<b>232,875</b>	339,199
<b>Payables</b>			
Suppliers	10A	92,757	75,098
Other payables	10B	20,000	-
<b>Total payables</b>		<b>112,757</b>	75,098
<b>Total Liabilities</b>		<b>415,702</b>	507,724
<b>Net assets</b>		<b>1,971,944</b>	1,972,340
<b>Equity</b>			
Contributed equity	11A	1,399,041	1,375,041
Reserves	11A	8,558	8,558
Retained surpluses	11A	564,345	588,741
<b>Total equity</b>	11A	<b>1,971,944</b>	1,972,340
Current assets		1,601,089	1,492,618
Non-current assets		786,557	987,446
Current liabilities		255,005	421,377
Non-current liabilities		160,697	86,347

The above statement should be read in conjunction with the accompanying notes.

### Equal Opportunity for Women in the Workplace Agency Statement of Cash Flows

for the year ended 30 June 2004

	Notes	30 June 2004 (\$)	30 June 2003 (\$)
<b>Operating Activities</b>			
<b>Cash received</b>			
Appropriations		3,313,000	2,970,000
Goods and Services		498,183	308,842
Interest		-	6,000
GST received from ATO		138,458	111,816
<b>Total cash received</b>		<b>3,949,641</b>	<b>3,396,658</b>
<b>Cash used</b>			
Employees		1,474,302	1,339,979
Suppliers		1,540,541	1,273,943
GST paid to ATO		65,944	149,949
Cash paid to OPA		-	1,300,000
<b>Total cash used</b>		<b>3,080,787</b>	<b>4,063,871</b>
<b>Net cash from / (used by) operating activities</b>	12	<b>868,854</b>	<b>(667,213)</b>
<b>Investing Activities</b>			
<b>Cash received</b>			
Proceeds from sales of property, plant and equipment		-	7,888
<b>Total cash received</b>		<b>-</b>	<b>7,888</b>
<b>Cash used</b>			
Purchase of property, plant and equipment		20,325	367,187
Purchase of intangibles		301,688	436,236
<b>Total cash used</b>		<b>322,013</b>	<b>803,423</b>
<b>Net cash (used by) investing activities</b>		<b>(322,013)</b>	<b>(795,535)</b>
<b>Financing Activities</b>			
<b>Cash received</b>			
Appropriations - contributed equity		24,000	450,000
<b>Total cash received</b>		<b>24,000</b>	<b>450,000</b>
<b>Cash used</b>			
Capital use charge paid		144,000	139,000
<b>Total cash used</b>		<b>144,000</b>	<b>139,000</b>
<b>Net cash from/ (used by) financing activities</b>		<b>(120,000)</b>	<b>311,000</b>
Net increase / (decrease) in cash held		426,841	(1,151,748)
Cash at the beginning of the reporting period		63,608	1,215,356
<b>Cash at the end of the reporting period</b>	6A	<b>490,449</b>	<b>63,608</b>

The above statement should be read in conjunction with the accompanying notes

### Equal Opportunity for Women in the Workplace Agency Schedule of Commitments

as at 30 June 2004

	Notes	30 June 2004 (\$)	30 June 2003 (\$)
<b>By Type</b>			
<b>Other commitments</b>			
Operating leases <sup>1</sup>		531,130	677,344
<b>Total other commitments</b>		<b>531,130</b>	<b>677,344</b>
<b>Commitments receivable</b>		<b>-</b>	<b>-</b>
<b>Net commitments</b>		<b>531,130</b>	<b>677,344</b>
<b>By Maturity</b>			
<b>Operating lease commitments</b>			
One year or less		177,043	169,336
From one to five years		354,087	508,008
Over five years		-	-
<b>Net commitments by maturity</b>		<b>531,130</b>	<b>677,344</b>

NB: Commitments are GST inclusive where relevant.

<sup>1</sup> Operating leases included are effectively non-cancellable and comprise leases for office accommodation. There is no provision for review.

The above schedule should be read in conjunction with the accompanying notes.

### Equal Opportunity for Women in the Workplace Agency Schedule of Contingencies

as at 30 June 2004

	Notes	30 June 2004 (\$)	30 June 2003 (\$)
<b>Contingent liabilities</b>			
Claims for damages/costs		-	100,000
<b>Total Contingent Liabilities</b>		<b>-</b>	<b>100,000</b>
<b>Contingent assets</b>			
Claims for damages/costs		25,543	-
<b>Net Contingent Liabilities / (Assets)</b>		<b>(25,543)</b>	<b>100,000</b>

NB: Contingencies are GST inclusive where relevant.

The contingent asset relates to the potential recovery of a legal settlement and costs, through an insurance recovery that has not as yet been claimed upon the insurer.

The above schedule should be read in conjunction with the accompanying notes.

### Notes to and forming part of the financial statements

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### Note 1: Summary of Significant Accounting Policies

#### 1.1 Objectives of Equal Opportunity for Women in the Workplace Agency

The Equal Opportunity for Women in the Workplace Agency's vision is for women in the workplace to achieve their greatest potential. The Agency's mission is to inspire Australian employers to create workplaces where all women feel valued and fully able to contribute by:

- Providing unique leading-edge knowledge and solutions;
- Building strategic alliances and partnerships; and
- Engaging community debate to increase the rate of change.

The planned outcome is Equality of Opportunity in Employment for Women.

#### 1.2 Basis of Accounting

The financial statements are required by section 49 of the *Financial Management and Accountability Act 1997* and are a general purpose financial report.

The statements have been prepared in accordance with:

- Finance Minister's Orders (or FMOs, being the *Financial Management and Accountability Orders (Financial Statements for reporting periods ending on or after 30 June 2004)*);

- Australian Accounting Standards and Accounting Interpretations issued by the Australian Accounting Standards Board; and
- Consensus Views of the Urgent Issues Group.

The Statements of Financial Performance and Financial Position have been prepared on an accrual basis and are in accordance with historical cost convention, except for certain assets, which, as noted, are at valuation. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

Assets and liabilities are recognised in the Statement of Financial Position when and only when it is probable that future economic benefits will flow and the amounts of the assets or liabilities can be reliably measured. However, assets and liabilities arising under agreements equally proportionately unperformed are not recognised unless required by an Accounting Standard. Liabilities and assets which are unrecognised are reported in the Schedule of Commitments and the Schedule of Contingencies (other than unquantifiable or remote contingencies).

#### 1.3 Changes in Accounting Policy

The accounting policies used in the preparation of these financial statements are consistent with those used in 2002-03, except in respect of:

- Refer to Note 1.11. Revaluations up to 30 June 2002 were done on a 'deprival' basis; since that date, revaluations have been done on a fair value basis. Revaluation increments and decrements in each year of transition to fair value that would otherwise be accounted for as revenue or expenses are taken directly to accumulated results in accordance with transitional provisions of AASB 1041 *Revaluation of Non-current Assets*.

#### 1.4 Revenue

##### Revenues from Government

Amounts appropriated for Departmental outputs appropriations for the year (less any current year savings and reductions) are recognised as revenue, except for certain amounts which relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned.

Appropriations receivable are recognised at their nominal amounts.

##### Resources Received Free of Charge

Services received free of charge are recognised as revenue when and only when a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Contributions of assets at no cost of acquisition or for nominal consideration are recognised at their fair value when the asset qualifies for recognition, unless received from another government agency as a consequence of a restructuring of administrative arrangements (Refer to Note 1.5).

### Other Revenue

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Revenue from rendering of services is recognised by reference to the stage of completion of contracts or other agreements to provide services. The stage of completion is determined according to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

Receivables for goods and services are recognised at the nominal amounts due less any provision for bad and doubtful debts. Collectability of debts is reviewed at balance date. Provisions are made when collectability of the debt is judged to be less rather than more likely.

Revenue from disposal of non-current assets is recognised when control of the asset has passed to the buyer.

### 1.5 Transactions with the Government as Owner

#### Equity injections

Amounts appropriated which are designated as 'equity injections' for a year (less any savings offered up in Portfolio Additional Estimates Statements) are recognised directly in Contributed Equity in that year.

### 1.6 Employee Benefits

Liabilities for wages and salaries (including non-monetary benefits) and annual leave are measured at their nominal amounts. Other employee benefits expected to be settled within 12 months of the reporting date are also measured at their nominal amounts. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

All other employee benefit liabilities are measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date.

#### Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the Agency is estimated to be less than the annual entitlement for sick leave.

The liability for long service leave has been determined by reference to the work of an actuary as at 30 June 2004. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Provision is made for separation and redundancy benefit payments when a detailed formal plan for terminations has been developed and relevant employees have been informed.

### Superannuation

Staff of the Agency are members of the Commonwealth Superannuation Scheme and the Public Sector Superannuation Scheme. The liability for their superannuation benefits is recognised in the financial statements of the Commonwealth and is settled by the Commonwealth in due course.

The Agency makes employer contributions to the Australian Government at rates determined by an actuary to be sufficient to meet the cost to the Australian Government of the superannuation entitlements of the Agency's employees.

No liability is shown for superannuation as the employer contributions fully extinguish the accruing liability, which is assumed by the Commonwealth.

### 1.7 Leases

A distinction is made between finance leases which effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to ownership of leased non-current assets and operating leases under which the lessor effectively retains substantially all such risks and benefits.

Operating lease payments are expensed on a basis which is representative of the pattern of benefits derived from the leased assets. The net present value of future net outlays in respect of surplus space under non-cancellable lease agreements is expensed in the period in which the space becomes surplus.

Lease incentives taking the form of 'free' leasehold improvements and rent holidays are recognised as liabilities. These liabilities are reduced by allocating lease payments between rental expense and reduction of the liability.

The Agency has no finance leases.

### 1.8 Cash

Cash means notes and coins held and any deposits held at call with a bank or financial institution. Cash is recognised at its nominal amount.

### 1.9 Financial Instruments

Accounting policies for financial instruments are stated at Note 17.

#### Trade Creditors

Trade creditors and accruals are recognised at their nominal amounts, being the amounts at which the liabilities will be settled. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

#### Contingent Liabilities and Contingent Assets

Contingent liabilities (assets) are not recognised in the Statement of Financial Position but are discussed in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability (asset), or represent an

existing liability (asset) in respect of which settlement is not probable or the amount cannot be reliably measured. Remote contingencies are part of this disclosure. Where settlement becomes probable, a liability (asset) is recognised. A liability (asset) is recognised when its existence is confirmed by a future event, settlement becomes probable or reliable measurement becomes possible.

### 1.10 Acquisition of Assets

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and revenues at their fair value at the date of acquisition, unless acquired as a consequence of restructuring administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transfer agency's accounts immediately prior to the restructuring.

### 1.11 Property (Land, Buildings and Infrastructure), Plant and Equipment

#### Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

#### Revaluations

##### Basis

Land, buildings, plant and equipment are carried at valuation. Revaluations undertaken up to 30 June 2002 were done on a deprival basis; future revaluations will be at fair value. This change in accounting policy is required by Australian Accounting Standard AASB 1041 *Revaluation of Non-Current Assets*. Valuations undertaken in any year are as at 30 June.

##### Frequency

Plant and equipment are revalued progressively in successive five-year cycles. They were revalued in 1999-00.

Assets in each class acquired after the commencement of a progressive revaluation cycle are not captured by the progressive revaluation then in progress.

The Finance Minister's Orders require that all property plant and equipment assets be measured at up-to-date fair values from 30 June 2005 onwards. The current year is therefore the last year in which EOWA will undertake progressive revaluations.

#### Conduct

All valuations are conducted by an independent qualified valuer.

#### Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the Agency using, in all cases, the straight-line method of depreciation. Leasehold improvements are depreciated on a straight-line basis over the lesser of the estimated useful life of the improvements or the unexpired period of the lease.

Depreciation rates (useful lives) and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate. Residual values are re-estimated for a change in prices only when assets are revalued.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2004	2003
Leasehold improvements	<b>Lease term</b>	Lease term
Plant and equipment	<b>3 to 5 years</b>	3 to 5 years

The aggregate amount of depreciation allocated for each class of asset during the reporting period is disclosed in Note 5C.

### 1.12 Impairment of Non-Current Assets

The non-current assets carried at cost or deprival value, which are not held to generate net cash inflows, have been assessed for indications of impairment. Where indications of impairment exist, the carrying amount of the asset is compared to the higher of its net selling price and depreciated replacement cost and is written down to that value if greater. There are no assets with signs of impairment.

### 1.13 Intangibles

The Agency's intangibles comprise internally developed software for internal use. These assets are carried at cost.

Software is amortised on a straight-line basis over its anticipated useful life. The useful life of the Agency's software is 3 years (2002-03: 3 years).

### 1.14 Taxation / Competitive Neutrality

The Agency is exempt from all forms of taxation except fringe benefits tax and the goods and services tax (GST).

Revenues, expenses and assets are recognised net of GST:

- Except where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- Except for receivables and payables.

### 1.15 Insurance

The Agency has insured for risks through the Government's insurable risk managed fund, called 'Comcover'. Workers' compensation is insured through the Government's Comcare Australia.

### 1.16 Comparative Figures

Comparative figures have been adjusted to conform to changes in presentation in these financial statements where required.

#### Note 2: Adoption of AASB Equivalents to International Financial Reporting Standards from 2005-2006

The Australian Accounting Standards Board has issued replacement Australian Accounting Standards to apply from 2005-06. The new standards are the AASB Equivalents to International Financial Reporting Standards (IFRSs) which are issued by the International Accounting Standards Board. The new standards cannot be adopted early. The standards being replaced are to be withdrawn with effect from 2005-06, but continue to apply in the meantime.

The purpose of issuing AASB Equivalents to IFRSs is to enable Australian entities reporting under the *Corporations Act 2001* to be able to more readily access overseas capital markets by preparing their financial reports according to accounting standards more widely used overseas.

For-profit entities complying fully with the AASB Equivalents will be able to make an explicit and unreserved statement of compliance with IFRSs as well as with the AASB Equivalents.

It is expected that the Finance Minister will continue to require compliance with the Accounting Standards issued by the AASB, including the AASB Equivalents to IFRSs, in his Orders for the Preparation of Agency financial statements for 2005-06 and beyond.

The AASB Equivalents contain certain additional provisions which will apply to not-for-profit entities, including Australian Government agencies. Some of these provisions are in conflict with the IFRSs and therefore Equal Opportunity for Women in the Workplace Agency will only be able to assert compliance with the AASB Equivalents to the IFRSs.

Existing AASB standards that have no IFRS equivalent will continue to apply, including in particular AAS 29 *Financial Reporting by Government Departments*.

Accounting Standard AASB 1047 *Disclosing the impact of Adopting Australian Equivalents to IFRSs* requires that the financial statements for 2003-04 disclose:

- An explanation of how the transition to the AASB Equivalents is being managed, and

- A narrative explanation of the key differences in accounting policies arising from the transition.

The purpose of this Note is to make these disclosures.

#### Management of the transition to AASB Equivalents to IFRSs

Equal Opportunity for Women in the Workplace Agency has taken the following steps for the preparation towards the implementation of AASB Equivalents:

- The Agency has reviewed the transition to and implementation of the AASB Equivalents to IFRS including:
  - Identification of all major accounting policy differences between current AASB standards and the AASB Equivalents to IFRSs progressively to 30 June 2004.
  - Identification of systems changes necessary to be able to report under the AASB Equivalents, including those necessary to enable capture of data under both sets of rules for 2004-05, and the testing and implementation of those changes.
  - Preparation of a transitional balance sheet as at 1 July 2004, under AASB Equivalents, by 31 December 2004.
  - Preparation of an AASB Equivalent balance sheet at the same time as the 30 June 2005 statements are prepared.
  - Meeting reporting deadlines set by Finance for 2005-06 balance sheet under AASB Equivalent Standards.
- The review also addressed the risks to successful achievement of the above objectives and includes strategies to keep implementation on track to meet deadlines.
- To date, all major accounting and disclosure differences and system changes have been identified and the system changes have been tested successfully.
- Consultants have been engaged where necessary to assist with each of the above steps.

#### Major changes in accounting policy

Changes in accounting policies under AASB Equivalents are applied retrospectively i.e. as if the new policy had always applied. This rule means that a balance sheet prepared under the AASB Equivalents must be made as at 1 July 2004, except as permitted in particular circumstances by AASB 1 *First-time Adoption of Australian Equivalents to International Financial Reporting Standards*. This will enable the 2005-06 financial statements to report comparatives under the AASB Equivalents also. Changes to major accounting policies are discussed in the following paragraphs.

#### Property, plant and equipment

It is expected that the Finance Minister's Orders will require property plant and equipment assets carried at valuation in 2003-04 to be measured at up-to-date fair value from 2005-06. This differs from the accounting policies

currently in place for these assets which, up to and including 2003-04, have been revalued progressively over a 5-year cycle and which currently include assets at cost (for purchases since the commencement of a cycle) and at deprival value (which will differ from their fair value to the extent that they have been measured at depreciated replacement cost when a relevant market selling price is not available).

However, it is important to note that the Finance Minister requires these assets to be measured at up-to-date fair values as at 30 June 2005. Further, the transitional provisions in AASB 1 will mean that the values at which assets are carried as at 30 June 2004 under existing standards will stand in the transitional balance sheet as at 1 July 2004.

### Intangible Assets

The Agency currently recognises internally-developed software assets on the cost basis. The carrying amounts include amounts that were originally measured at deprival valuation and subsequently deemed to be cost under transitional provisions available on the introduction of AAS 38 *Revaluation of Non-current Assets* in 2000-01 and AASB 1041 of the same title in 2001-02.

The AASB Equivalent on Intangibles does not permit intangibles to be measured at valuation unless there is an active market for the intangible. The Agency's internally-developed software is specific to the needs to the agency and is not traded. Accordingly, the Agency will derecognise the valuation component of the carrying amount of these assets on adoption of the AASB Equivalent.

### Impairment of Non-Current Assets

The Agency's policy on impairment of non-current assets is at note 1.13. Under the new AASB Equivalent Standard, these assets will be subject to assessment for impairment and, if there are indications of impairment, measurement of any impairment. (Impairment measurement must also be done, irrespective of any indications of impairment, for intangible assets not yet available for use). The impairment test is that the carrying amount of an asset must not exceed the greater of (a) its fair value less costs to sell and (b) its value in use. 'Value in use' is the net present value of net cash inflows for for-profit assets of the Agency (in particular, of the Education Services Business Operation) and depreciated replacement cost for other assets which would be replaced if the Agency were deprived of them.

### Employment Benefits

The provision for long service leave is measured at the present value of estimated future cash outflows using market yields as at the reporting date on national government bonds.

Under the new AASB Equivalent standard, the same discount rate will be used unless there is a deep market in high quality corporate bonds, in which case the market yield on such bonds must be used.

### Note 3: Events Occurring After Balance Date

The Agency is not aware of any material events occurring after balance date, and accordingly no adjustments have been made to these financial statements.

### Note 4: Operating Revenues

	30 June 2004 (\$)	30 June 2003 (\$)
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#### Note 4A: Revenues from Government

Appropriations for outputs	3,006,000	2,977,000
Resources received free of charge	56,498	342,793
<b>Total revenues from Government</b>	<b>3,062,498</b>	<b>3,319,793</b>

#### Resources received free of charge

Provision of support services by the Department of Employment and Workplace Relations	28,498	327,793
Auditors Remuneration	17,000	15,000
Printing and Publishing Services	11,000	-
<b>Total resources received free of charge</b>	<b>56,498</b>	<b>342,793</b>

#### Note 4B: Goods and Services

Services to external entities	474,820	243,417
<b>Total sales of goods and services</b>	<b>474,820</b>	<b>243,417</b>
External entities	474,820	243,417

#### Note 4C: Interest Revenue

Interest on deposits	-	6,000
<b>Total interest revenue</b>	<b>-</b>	<b>6,000</b>

#### Note 4D: Net Gains from Sale of Assets

<b>Infrastructure, plant and equipment:</b>		
Proceeds from disposal	-	7,888
Net book value of assets disposed	-	(3,304)
<b>Net gain / (loss) from disposal of infrastructure, plant and equipment</b>	<b>-</b>	<b>4,584</b>

### Note 5: Operating Expenses

	30 June 2004 (\$)	30 June 2003 (\$)
<b>Note 5A: Employee Expenses</b>		
Wages and salaries	1,209,305	955,173
Superannuation	172,707	123,142
Leave and other entitlements	4,526	(17,439)
Separation and redundancies	-	124,889
Other employee expenses	125,439	84,869
<b>Total employee expenses</b>	<b>1,511,977</b>	1,270,634
<b>Note 5B: Supplier Expenses</b>		
Goods from external entities	656,661	1,035,379
Services from related entities	55,012	41,808
Services from external entities	746,163	403,216
Operating lease rentals	12,922	5,964
Other supplier expenses	54,780	47,804
<b>Total supplier expenses</b>	<b>1,525,538</b>	1,534,171
<b>Note 5C: Depreciation and Amortisation</b>		
(i) Depreciation		
Other infrastructure, plant and equipment	88,604	91,198
(ii) Amortisation		
Intangibles	435,595	271,931
<b>Total depreciation and amortisation</b>	<b>524,199</b>	363,129

### Note 6: Financial Assets

	30 June 2004 (\$)	30 June 2003 (\$)
<b>Note 6A: Cash</b>		
Cash at bank	489,449	62,608
Cash on hand	1,000	1,000
<b>Total cash</b>	<b>490,449</b>	63,608

All cash recognised is a current asset.

Under banking arrangements in place up to 1 July 2003, monies in the Agency's bank accounts were swept into the Official Public Account nightly and earned interest on the daily balance at rates based on money market call rates. Since 1 July 2003, no interest is earned on the Agency's bank balances.

### Note 6B: Receivables

Goods and services	66,401	23,820
GST receivable from the Australian Taxation Office	9,764	38,098
Appropriations receivable - additional outputs - undrawn	1,000,000	1,307,000
<b>Total</b>	<b>1,076,165</b>	1,368,918

All receivables are current assets.

All goods and services receivables are with entities external to the Commonwealth. Credit terms are net 30 days (2003: 30 days).

Appropriations receivable undrawn are appropriations controlled by the Agency but held in the Official Public Account under the Government's just-in-time drawdown arrangements.

### Receivables (gross) are aged as follows:

<b>Not overdue</b>	<b>1,017,272</b>	1,350,871
<b>Overdue by:</b>		
Less than 30 days	41,487	1,616
30 to 60 days	15,205	-
60 to 90 days	660	-
90 +	1,541	16,431
<b>Total overdue receivables</b>	<b>58,893</b>	18,047
<b>Total receivables (gross)</b>	<b>1,076,165</b>	1,368,918

**Note 7: Non Financial Assets**

	30 June 2004 (\$)	30 June 2003 (\$)
<b>Note 7A: Land and Buildings</b>		
<b>Leasehold improvements</b>		
- at cost	351,415	351,415
- Accumulated depreciation	(127,824)	(57,349)
<b>Total</b>	<b>223,591</b>	294,066
<b>Total Land and Buildings (non-current)</b>	<b>223,591</b>	294,066
<b>Note 7B: Infrastructure, Plant and Equipment</b>		
<b>Infrastructure, plant and equipment</b>		
- at cost	178,266	152,134
- Accumulated depreciation	(141,956)	(118,039)
<b>Total</b>	<b>36,310</b>	34,095
- at 1999-2000 valuation	51,164	62,780
- Accumulated depreciation	(51,164)	(62,761)
<b>Total</b>	-	19
<b>Total Infrastructure, Plant and Equipment (non-current)</b>	<b>36,310</b>	35,014

**Note 7C: Intangibles**

	30 June 2004 (\$)	30 June 2003 (\$)
<b>Computer software:</b>		
At cost - Internally developed	1,314,940	1,128,050
- Accumulated amortisation	(904,379)	(468,784)
	<b>410,561</b>	659,266
<b>Other intangibles:</b>		
Internally developed software - in progress (non-current)	116,095	-
<b>Total intangibles (non-current)</b>	<b>526,656</b>	659,266

**Table A - Reconciliation of the opening and closing balances of intangibles**

Item	Computer Software (\$)	Software under construction (\$)	Intangibles-Total (\$)
<b>As at 1 July 2003</b>			
Gross book value	1,128,050	-	1,128,050
Accumulated depreciation/amortisation	(468,784)	-	(468,784)
Net book value	659,266	-	659,266
Additions			
by purchase	185,593	116,095	301,688
Depreciation/amortisation expense			
	(435,595)	-	435,595
Other movements			
	1,297	-	1,297
<b>As at 30 June 2004</b>			
Gross book value	1,314,940	116,095	1,431,035
Accumulated depreciation/amortisation	(904,379)	-	(904,379)
<b>Net book value</b>	<b>410,561</b>	<b>116,095</b>	<b>526,656</b>

### Note 7D: Analysis of Property, Plant and Equipment

**Table A - Reconciliation of the opening and closing balances of property, plant and equipment**

Item	Leasehold Improvements	Land and Buildings Total (\$)	IP&E (\$)	TOTAL (\$)
<b>As at 1 July 2003</b>				
Gross book value	351,415	351,415	214,914	566,329
Accumulated depreciation/amortisation	(57,349)	(57,349)	(181,000)	(238,149)
Net book value	294,066	294,066	33,914	328,180
<b>Additions</b>				
by purchase	-	-	20,325	20,325
other movements	-	-	1,297	1,297
Depreciation/amortisation expense	(70,475)	(70,475)	(18,129)	(88,604)
Disposals	-	-	(7,106)	(7,106)
Other movements	-	-	5,809	5,809
<b>As at 30 June 2004</b>				
Gross book value	351,415	351,415	229,430	580,845
Accumulated depreciation/amortisation	(127,824)	(127,824)	(193,120)	(320,944)
<b>Net book value</b>	<b>223,591</b>	<b>223,591</b>	<b>36,310</b>	<b>259,901</b>

**Table B – Assets at valuation**

Item	Land and Buildings (\$)	IP&E (\$)	TOTAL (\$)
<b>As at 30 June 2004</b>			
Gross book value	-	51,164	51,164
Accumulated depreciation/amortisation	-	(51,164)	(51,164)
<b>Net book value</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>As at 30 June 2003</b>			
Gross Value	-	62,780	62,780
Accumulated depreciation/amortisation	-	(62,761)	(62,761)
<b>Net book value</b>	<b>-</b>	<b>19</b>	<b>19</b>

### Note 7E: Other Non-Financial Assets

	30 June 2004 (\$)	30 June 2003 (\$)
<b>Prepayments</b>	<b>34,475</b>	60,092
<b>Total other non-financial assets</b>	<b>34,475</b>	60,092

All other non-financial assets are current assets.

### Note 8: Other Liabilities

#### Note 8A: Other Liabilities

Lease incentives	<b>70,070</b>	93,427
Other liabilities are represented by:		
Current	<b>23,357</b>	23,357
Non-current	<b>46,713</b>	70,070
<b>Total other liabilities</b>	<b>70,070</b>	93,427

### Note 9: Provisions

#### Note 9A: Capital Use Charge Provision

Capital Use Charge	-	144,000
Balance owing 1 July	<b>144,000</b>	144,000
Capital Use Charge provided for during the period	-	139,000
<b>Capital Use Charge paid</b>	<b>(144,000)</b>	(139,000)
<b>Balance owing 30 June</b>	<b>-</b>	144,000

The Capital Use Charge provision is a current liability.

#### Note 9B: Employee Provisions

Salaries and wages	<b>60,559</b>	44,196
Leave	<b>172,316</b>	151,003
<b>Aggregate employee benefit liability and related on-costs</b>	<b>232,875</b>	195,199

Employee provisions are represented by:

Current	<b>118,891</b>	178,922
Non-current	<b>113,984</b>	16,277
<b>Total</b>	<b>232,875</b>	195,199

### Note 10: Payables

#### Note 10A: Supplier Payables

Trade creditors	<b>7,397</b>	29,914
Other creditors	<b>81,462</b>	42,582
Goods and services tax	<b>3,898</b>	2,602
<b>Total supplier payables</b>	<b>92,757</b>	75,098

All supplier payables are current liabilities.

#### Note 10B: Other Payables

Unearned revenue	<b>20,000</b>	-
<b>Total other payables</b>	<b>20,000</b>	-

All other payables are current liabilities.

### Note 11: Equity

#### Note 11A: Analysis of Equity

Item	Accumulated Results		Asset Revaluation Reserves		Contributed Equity		TOTAL EQUITY	
	2004 (\$)	2003 (\$)	2004 (\$)	2003 (\$)	2004 (\$)	2003 (\$)	2004 (\$)	2003 (\$)
Opening balance as at 1 July	588,741	259,196	8,558	71,243	1,375,041	925,041	1,972,340	1,255,480
Net surplus/deficit	(24,396)	405,860	n/a	n/a	n/a	n/a	(24,396)	405,860
<b>Transactions with owner:</b>								
Distributions to owner:								
Returns on Capital								
Capital use charge		(139,000)						(139,000)
Contributions by owner:								
Appropriations (equity injections)					24,000	450,000	24,000	450,000
Transfer to / (from) reserves		62,685		(62,685)				
<b>Closing balance as at 30 June</b>	<b>564,345</b>	<b>588,741</b>	<b>8,558</b>	<b>8,558</b>	<b>1,399,041</b>	<b>1,375,041</b>	<b>1,971,944</b>	<b>1,972,340</b>
Less: outside equity interests								
<b>Total equity attributable to the Commonwealth</b>	<b>564,345</b>	<b>588,741</b>	<b>8,558</b>	<b>8,558</b>	<b>1,399,041</b>	<b>1,375,041</b>	<b>1,971,944</b>	<b>1,972,340</b>

### Note 12: Cash Flow Reconciliation

	30 June 2004 (\$)	30 June 2003 (\$)
<b>Reconciliation of cash per Statement of Financial Position to Statement of Cash Flows</b>		
Cash at year end per Statement of Cash Flows	490,449	63,608
Statement of Financial Position items comprising above cash:		
'Financial Asset - Cash'	490,449	63,608
<b>Reconciliation of net surplus to net cash from operating activities:</b>		
Add:		
Net surplus / (deficit)	(24,396)	405,860
Depreciation and amortisation	524,199	363,129
Other	(1,297)	(70)
(Increase) / decrease in net receivables	264,419	36,014
(Increase) / decrease in GST Receivable	28,334	(18,324)
(Increase) / decrease in prepayments	25,617	(56,602)
Increase / (decrease) in employee provisions	37,675	(69,345)
Increase / (decrease) in supplier payables	13,007	(30,477)
Increase / (decrease) in cash to OPA	-	(1,300,000)
Increase / (decrease) in GST Payable	1,296	2,602
<b>Net cash from / (used by) operating activities</b>	<b>868,854</b>	<b>(667,213)</b>

### Note 13: Executive Remuneration

	2004	2003
The number of executives who received or were due to receive total remuneration of \$100,000 or more:		
\$100 000 to \$109 999	-	1
\$130 000 to \$139 999	1	-
\$160 000 to \$169 999	1	-
\$170 000 to \$179 999	-	1
<b>The aggregate amount of total remuneration of executives shown above.</b>	<b>\$300,260</b>	<b>\$278,305</b>

### Note 14: Remuneration of Auditors

	2004 (\$)	2003 (\$)
Financial statement audit services are provided free of charge to the Agency.		
The fair value of audit services provided was:	17,000	15,000

No other services are provided by the Auditor-General.

### Note 15: Average Staffing Levels

	2004	2003
The average staffing levels for the Agency during the year were:	21	19

### Note 16: Specific Payment Disclosures

	2004 (\$)	2003 (\$)
<b>Departmental</b>		
No 'Act of Grace' payments were made during the reporting period, and there were no amounts owing as at year end. (2003: No payments made)	-	-
No payments were made under s73 of the <i>Public Service Act 1999</i> during the reporting period. (2003: No payments made)	-	-
No waivers of amounts owing to the Commonwealth were made pursuant to <i>the Financial Management and Accountability Act 1997</i> . (2003: No waivers made)	-	-
No payments were made under the 'Defective Administration Scheme' during the reporting period. (2003: No payments made)	-	-

### Note 17: Financial Instruments

#### Note 17A: Terms, Conditions and Accounting Policies

Financial Instrument	Notes	Accounting Policies and Methods (including recognition criteria and measurement basis)	Nature of Underlying Instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows)
<b>Financial assets</b>			
Cash	6A	Deposits are recognised at their nominal amounts.	
Receivables for goods and services	6B	These receivables are recognised at the nominal amounts due less any provision for bad and doubtful debts. Collectability of debts is reviewed at balance date. Provisions are made when collection of the debt is judged to be less rather than more likely.	Credit terms are net 30 days (2003: 30 days)
Appropriations receivable	6	These receivables are recognised at their nominal amounts.	
<b>FINANCIAL LIABILITIES</b>			
Trade creditors	10A	Financial liabilities are recognised when a present obligation to another party is entered into and the amount of the liability can be reliably measured. Creditors and accruals are recognised at their nominal amounts, being the amounts at which the liabilities will be settled. Liabilities are recognised to the extent that the goods and services have been received (and irrespective of having been invoiced).	Settlement is usually made net 30 days. (2003: 30 days)

### Note 17B: Interest Rate Risk

Financial Instrument	Notes	Floating Interest Rate		Fixed Interest Rate Maturing In						Non-Interest Bearing			Total			Weighted Average Effective Interest Rate		
		Interest Rate		1 Year or Less		1 to 5 Years		> 5 Years										
		2004 (\$)	2003 (\$)	2004 (\$)	2003 (\$)	2004 (\$)	2003 (\$)	2004 (\$)	2003 (\$)	2004 (\$)	2003 (\$)	2004 (%)	2003 (%)					
<b>Financial Assets</b>																		
Cash	6A	-	62,608	-	-	-	-	-	-	489,449	-	62,608	-	489,449	-	62,608	-	2.0
Cash on hand	6B	-	-	-	-	-	-	-	-	1,000	-	1,000	-	1,000	-	1,000	-	n/a
Goods & services receivables	6B	-	-	-	-	-	-	-	-	66,401	-	23,820	-	66,401	-	23,820	-	n/a
GST receivable	6	-	-	-	-	-	-	-	-	9,764	-	38,098	-	9,764	-	38,098	-	n/a
Appropriation receivable	6	-	-	-	-	-	-	-	-	1,000,000	-	1,307,000	-	1,000,000	-	1,307,000	-	n/a
<b>Total</b>		-	62,608	-	-	-	-	-	-	1,566,614	-	1,369,918	-	1,566,614	-	1,432,526	-	n/a
<b>TOTAL ASSETS</b>										<b>2,387,646</b>		<b>2,480,064</b>		<b>2,387,646</b>		<b>2,480,064</b>		
<b>Financial Liabilities</b>																		
Trade creditors		-	-	-	-	-	-	-	-	88,858	72,496	72,496	-	88,858	72,496	72,496	-	n/a
GST Payable		-	-	-	-	-	-	-	-	3,898	2,602	2,602	-	3,898	2,602	2,602	-	n/a
Capital Use Charge		-	-	-	-	-	-	-	-	-	144,000	144,000	-	-	144,000	144,000	-	n/a
Other payables		-	-	-	-	-	-	-	-	20,000	-	-	-	20,000	-	-	-	n/a
<b>Total</b>		-	-	-	-	-	-	-	-	112,756	219,098	219,098	-	112,756	219,098	219,098	-	n/a
<b>TOTAL LIABILITIES</b>										<b>415,702</b>		<b>507,724</b>		<b>415,702</b>		<b>507,724</b>		

### Note 17B: Net Fair Values of Financial Assets and Liabilities

	Notes	2004 Total Carrying Amount(\$)	Aggregate Net Fair Value(\$)	2003 Total Carrying Amount(\$)	Aggregate Net Fair Value(\$)
<b>Departmental Financial Assets</b>					
Cash	6A	489,449	489,449	62,608	62,608
Cash on hand	6A	1,000	1,000	1,000	1,000
Goods and services receivable	6A	66,401	66,401	23,820	23,820
GST receivable	6B	9,764	9,764	38,098	38,098
Appropriation receivable	6B	1,000,000	1,000,000	1,307,000	1,307,000
<b>Total Financial Assets</b>		<b>1,566,614</b>	<b>1,566,614</b>	1,432,526	1,432,526
<b>Financial Liabilities (Recognised)</b>					
Trade creditors	10A	88,858	88,858	72,496	72,496
GST Payable	8A	3,898	3,898	2,602	2,602
Capital Use Charge	8A	-	-	144,000	144,000
Other payables	10B	20,000	20,000	-	-
<b>Total Financial Liabilities (Recognised)</b>		<b>112,756</b>	<b>112,756</b>	219,098	219,098

#### Financial Assets

The net fair values of cash and non-interest-bearing monetary financial assets approximate their carrying amounts.

#### Financial liabilities

The net fair values for trade creditors are approximated by their carrying amounts.

#### Note 17C: Credit Risk Exposures

The Agency's maximum exposures to credit risk at reporting date in relation to each class of recognised financial assets ie the carrying amount of those assets as indicated in the Statement of Financial Performance.

The Agency has no significant exposures to any concentrations of credit risk.

All figures for credit risk referred to do not take into account the value of any collateral or other security.

### Note 18: Appropriations

Particulars	Total Departmental Outputs (\$)
Year ended 30 June 2004	
Balance carried from previous year	
Add: estimated administered appropriation lapsed 02-03	-
<b>Adjusted balance carried for previous period</b>	<b>83,163</b>
Appropriation Act (No. 1) 2003-2004 - basic appropriation	2,918,000
Appropriation Act (No. 3) 2003-2004 - basic appropriation	88,000
Appropriation Receivable Drawdown	307,000
Advance to the Finance Minister	-
Refunds credited (FMAA s30)	-
Appropriations to take account of recoverable GST (FMAA s30A)	138,458
Annotations to 'net appropriations' (FMAA s31)	498,183
Adjustment of appropriations on change of entity function (FMAA s32)	-
Appropriation lapsed or reduced	-
Total Appropriation available for payments	4,032,804
Payments made (GST inclusive)	(3,522,800)
Appropriations credited to Special Accounts	-
<b>Balance carried to next year</b>	<b>510,004</b>
Represented by:	
Cash	490,449
Other	19,555
<b>Total</b>	<b>510,004</b>
Reconciliation for Appropriation Acts (Nos. 1 and 3)	
Paid to the entity from the OPA	3,006,000
Add: Appropriation receivable drawdown	307,000
<b>Total Appropriation Acts</b>	<b>3,313,000</b>
<b>Year ended 30 June 2003</b>	
	<b>\$</b>
Balance carried from previous year	1,131,451
Total annual appropriations - basic	2,970,000
Appropriation for reporting period (Act 3)	7,000
Annotations to 'net appropriations' (FMA s 31)	322,730
GST Credits (FMA s 30A)	111,816
Available for payments	4,542,997
Payments made during the year	(4,459,834)
Appropriations credited to Special Accounts	-
<b>Balance carried to the next year</b>	<b>83,163</b>
Represented by:	
Cash	63,608
Other	19,555
<b>Total</b>	<b>83,163</b>

### Note 18B: Acquittal of Authority to Draw Cash from the Consolidated Revenue Fund (Appropriations) from Acts 2 and 4

Particulars	Departmental Equity (\$)	Total (\$)
<b>Year ended 30 June 2004</b>		
Balance carried from previous year	-	-
Appropriation Act (No.2) 2003-2004	24,000	24,000
Appropriation Act (No.4) 2003-2004	-	-
Adjustments determined by the Finance Minister	-	-
Advance to the Finance Minister	-	-
Refunds credited (FMAA s30)	-	-
GST credits (FMAA s30A)	-	-
Transfer to/from other agencies (FMAA s32)	-	-
Administered appropriation lapsed or reduced	-	-
Available for payments	24,000	24,000
Payments made (GST inclusive)	(24,000)	(24,000)
Appropriations credited to Special Accounts	-	-
<b>Balance carried to the next year</b>	<b>-</b>	<b>-</b>
<b>Year ended 30 June 2003</b>		
Balance carried from previous year	96,460	96,460
Total annual appropriation	450,000	450,000
Adjustments and annotations to appropriations	-	-
Transfers to/from other agencies (FMA s32)	-	-
Administered appropriation lapsed	-	-
Available for payments	546,460	546,460
Payments made during the year	(546,460)	(546,460)
Appropriations credited to special accounts	-	-
<b>Balance carried to the next year</b>	<b>-</b>	<b>-</b>

**Note 19: Reporting of Outcomes and Outputs**

**Note 19A: Net Cost of Outcome and Output Delivery**

	Total Outcome	
	2004 (\$)	2003 (\$)
Administered expenses	-	-
Departmental expenses	<b>3,561,714</b>	3,171,238
<b>Total expenses</b>	<b>3,561,714</b>	3,171,238
Costs recovered from provision of goods and services to the non-government sector		
Administered	-	-
Departmental	<b>474,820</b>	243,417
<b>Total costs recovered</b>	<b>474,820</b>	243,417
Other external revenues		
Administered	-	-
<b>Total Administered</b>	-	-
Departmental		
Goods and Services Revenue from Related Entities	-	-
Interest	-	6,000
Other	-	7,888
<b>Total Departmental</b>	-	13,888
<b>Total other external revenues</b>	-	13,888
<b>Net cost/(contribution) of outcome</b>	<b>3,086,894</b>	2,913,933

Equal Opportunity for Women in the Workplace Agency has one outcome. There is one output within this outcome.

Major classes of revenue and expenses by output are shown in the Statement of Financial Performance.

In accordance with subsection 74(1) of the *Occupational Health and Safety Act (Commonwealth Employment Act) 1991*, the following information is provided:

**OH&S Policy**

An Occupational Health and Safety (OH&S) Officer exists within EOWA to address issues and solutions surrounding health, welfare and the safety and well-being of staff. Staff are consulted at all stages when decisions are made concerning OH&S in the workplace.

Health and Safety representatives are self-elected. Any OH&S issues are discussed at regular staff meetings.

One of the measures taken during the year was to make the health, fitness and well-being policy a standard part of the Certified Agreement and AWA. The dollar value associated with it also increased. The purpose of this policy is to promote the involvement of EOWA staff in activities that contribute to a healthy lifestyle.

**Statistics**

During the year, EOWA had no accidents or dangerous occurrences that arose from the conduct of the undertakings by EOWA or authority that is required to give notice under section 68. EOWA has had one reported case of minor injury and no cases of Occupational Overuse Syndrome (OOS).

**Investigation**

No investigations were undertaken at EOWA and no tests were conducted on any plant, substance or thing in the course of such investigation.

No directions have been given to EOWA under Section 45 of the *Occupational Health and Safety Act (Commonwealth Employment Act) 1991*, nor have notices been given to EOWA under Sections 29, 46 and 47 during the reporting year.

During the reporting period, there were no requests for information under the *Freedom of Information Act 1992*.

The following information is provided as per Subsection 8(3) in compliance with Subsection 8(1) of the *Freedom of Information Act 1992*:

### Organisation, Functions and Decision-Making Powers

EOWA is a statutory authority located within the portfolio of the Australian Commonwealth Department of Employment and Workplace Relations (DEWR).

EOWA's role is to administer the *Equal Opportunity for Women in the Workplace Act 1999* (Commonwealth) and, through education, assist organisations to provide equal opportunity for women.

EOWA receives annual reports from over 2700 organisations covered by the Act on the progress of their workplace programs. EOWA Client Consultants review these reports and work with employers to ensure compliance with the legislation. Using this information, EOWA identifies:

- Organisations that comply with the legislation
- Organisations that do not comply with the legislation
- Organisations that have been Waived from reporting

### Participation and Involvement

Members of the public are welcome and invited by EOWA to present their views and opinions on current policy, the operations of EOWA and other procedural matters to either the Director of EOWA, Anna McPhee or the Minister of Employment and Workplace Relations, the Hon Kevin Andrews MP.

### Availability

EOWA makes information about its function and role available to the public. People wishing to obtain information from EOWA should follow the procedure indicated below.

### Categories of Documents

EOWA files and maintains the following categories of documents:

- Cabinet documents - relating to the decisions regarding EOWA
- Policy documents - relating to the provisions of advice and recommendations to the Minister, Director and senior management, including files, reports, correspondence and submissions
- Reports - public reports (including confidential sections) submitted by relevant organisations as required by the *Equal Opportunity for Women in the Workplace Act 1999*
- Submissions - submissions to, and reports on, public enquiries
- Internal administration documents - financial, staffing, office procedures and similar documents

- Publications - all publications of EOWA, including *Action News* and the educational materials for compliance are available on the website and in hard copy
- Documents received by external sources - EOWA receives a variety of documents including consultants' reports, external research papers and reports

### Facilities Provided

An EOWA staff member is appointed as the Freedom of Information Contact Officer and will respond to an enquiry by a member of the public.

The public may also gain physical access to EOWA documents readily and efficiently by means of an electronic document register and a physical filing system.

### FOI Procedure and Initial Contact For Enquiries

Initial enquiries and formal requests concerning access to documents should be directed to:

#### Freedom of Information Officer

Telephone: 02 9448 8500

Requests for access to documents are to be made in writing and posted or delivered, together with the prescribed fee, to:

#### The Director

Equal Opportunity for Women in the Workplace Agency  
PO Box 712  
North Sydney NSW 2059

If there are any difficulties in identifying or obtaining the relevant and necessary information, the enquirer will be contacted by the Freedom of Information Officer as soon as practically possible to resolve their enquiry.

The following information is provided in accordance with Section 311A of the *Commonwealth Electoral Act 1918*.

Total payment on or behalf of EOWA was made to advertising and market research organisations totalling \$9456.08 (incl. GST). A detailed list is as follows:

### Advertising Agencies

Name	Summary description of the nature and purpose of the consultancy	Cost
Public Service Merit and Protection	Advertise APS Positions in the Gazette	\$910.45
HMA Blaze	Advertise Vacancies in the Press	\$7,225.63
HMA Blaze	Advertise non-recruitment – <i>Chief Executives Unplugged</i> book	\$1,320.00
<b>Total</b>		<b>\$9,456.08</b>

### Market Research Organisations

The services of these organisations were not used during the year.

### Direct Mail Organisations

Name	Summary description of the nature and purpose of the consultancy	Cost
The Mailing House	Action News Editions MGSM Conference CEO Letters BAA Invitations	\$18,036.12
<b>Total</b>		<b>\$18,036.12</b>

### Media Advertising Organisations

Name	Summary description of the nature and purpose of the consultancy	Cost
Media Monitors	Retainer services	\$12,747.28
<b>Total</b>		<b>\$12,747.28</b>

NB: Costs are GST inclusive

The following information is provided in accordance with Section 516A of the *Commonwealth Environment Protection and Biodiversity Conservation Act 1999*. EOWA actions and administers internal ecologically sustainable development policies which support the Commonwealth Energy Policy.

The Commonwealth Energy Policy requires EOWA to:

- Meet energy targets by 2003
- Report annually to the Minister on performance in improving energy usage
- Perform energy audits (yearly surveys carried out internally)
- Purchase appliances that meet energy performance standards

The outcomes of the Commonwealth Energy Policy contribute to improving energy use efficiently and ultimately the reduction of greenhouse emissions.

EOWA complies with Government business programs in the areas of greenhouse and energy usage, waste management and recycling and utilises DEWR information technology which abides by strict ESD guidelines.

EOWA decision-making processes consider both long-term and short-term economic, environmental and social damage.

## Discretionary Grants 06

No Discretionary Grants have been provided.

### Consultancy Contracts During 2003-2004

#### Justification

- Specialist skills not available
- Lack of in-house resources
- Need for independent review
- Specialist experience/skills
- Approved consultants register

#### Selection Process Used

- Advertised publicly
- Selective tendering process
- Pre-existing contract

Name of Consultant	Description of Nature and Purpose	Contract Price	Selection Process Used	Justification of Decision
Andrea McCall & Associates	Minister's Speech for 2003 Business Achievement Awards	\$165.00	4	a
Bipona Ltd	Speech & Presentation Training	\$2,887.50	2	ab
B-Line Business Solutions	EOWA book <i>Chief Executives Unplugged</i>	\$27,950.40	2	ab
C. Gallagher	EOWA Database/Intranet	\$64,762.50	3	ab
Catalyst USA	Catalyst Census of Corporate Officers & Top Earners in Australia	\$8,620.69	4	a (within Australia)
Class Technology	EOWA New Database	\$33,550.00	5	ab
Context Communications	Proofreading <i>Action News</i> vol. 46	\$220.00	2	b
Credible Communications	EOWA Public Relations & Media Services	\$46,573.99	3	ab
Cydonia - The Glass Studio	Business Achievement Awards Statuettes	\$12,650.00	2	a
Department of Employment & Workplace Relations	EOWA Database, Financial & Human Relations Services	\$383,451.24	3	a
Dun & Bradstreet	Marketing Services – Mailing	\$492.80	4	a
Eskimo Design	Print/Design of EOWA book <i>Chief Executives Unplugged</i>	\$15,686.00	4	a
Focused Thinking Pty Ltd	Validation of 2003 Australian Census of Women in Leadership	\$1,672.00	4	c
Guitarist	Musical Services for Book Launch	\$99.99	4	a
Halliday's Business	Judging for EOWA Business Achievement Awards	\$579.12	4	ab
Insights Pty	Achievement Awards			
Hamilton James Bruce	EOWA New Database	\$121,191.68	2	ab
Happenings	Event Management for 2004 Business Achievement Awards	\$2,687.30	2	a
Helen Daley	Master of Ceremony for Business Achievement Awards	\$3,000.00	2	a
Hudson Global Resources	Temporary Employment Services	\$1,042.89	4	a
IDENT	Printing services for EOWA new branding/Annual Report	\$12,865.40	2	a
Impact AV	Audio Visual Services for 2003 Business Achievement Awards	\$7,150.00	2	a
Jackson Wells Morris	Media Services for 2003 Catalyst, Publication/Speechwriting	\$36,828.76	3	ab

Name of Consultant	Description of Nature and Purpose	Contract Price	Selection Process Used	Justification of Decision
Julie Williams	Calligraphy of 2003 Business Achievement Awards	\$16.50	4	a
Kristine Russell	Validation of 2003 Australian Census of Women in Leadership	\$1,650.00	4	ac
Leadership Without Borders	Developing a Performance Based Culture within EOWA	\$24,420.00	3	ab
Lehman & Associates	Event Management for 2003 EOWA Business Achievement Awards	\$4,465.00	3	ab
Margaret Roberts	Validation of 2003 Australian Census of Women in Leadership	\$1,679.60	4	abc
Prodigi Solutions	Website Services	\$60,974.31	3	ab
Q Social Research	Payroll Analysis Tool Development	\$10,450.00	3	ab
R. Onsmann	Intranet Services	\$26,461.36	4	ab
Stopgap Pty Ltd	Employment Services for Specialist	\$30,662.50	2	ab
Strategic Research	Women in Leadership Census	\$1,100.00	4	abc
The Change Dynamic	Facilitation Training for Agency Staff	\$6,128.10	2	ab
The Publicity Agency	Employment Services for Communications Manager	\$27,792.05	2	ab
Victorian College of Arts	Musical Services for EOWA Events	\$792.00	4	ab
Work+Life Strategies	Evaluation of EOWA Service Delivery	\$25,764.30	3	abc
Writing/Works.biz	EOWA book <i>Chief Executives Unplugged</i>	\$22,990.00	2	ab
Zoom Photo & Video	Photography Services for EOWA Events- <i>Intimate Conversation</i> /BAAs/Book launch	\$453.75	2	ab

NB: Contract prices are GST inclusive

The staffing profiles of EOWA as at 30 June 2003 and 30 June 2004 are shown respectively in the following tables:

### General Staffing Profile – 30 June 2003

Band	F/T	P/T	Ongoing (included in F/T and P/T totals)	Non ongoing	Men	Women	Employee under the Public Service Act	Location
PEO	1		1			1	0	Sydney
SES Band 1	1		1			1	1	Sydney
EL 1 and 2	3	1	1	3		4	4	Sydney (except one in Brisbane)
APS Level 5 and 6	8	6	4	10	0	14	14	Sydney
APS Level 2 to 4	8	0	4	4	3	5	8	Sydney
APS Level 1	0	0	0	0	0	0	0	
<b>Total</b>	<b>21</b>	<b>7</b>	<b>11</b>	<b>17</b>	<b>3</b>	<b>25</b>	<b>27</b>	<b>Sydney and Brisbane</b>

### General Staffing Profile – 30 June 2004

Band	F/T	P/T	Ongoing (included in F/T and P/T totals)	Non ongoing	Men	Women	Employee under the Public Service Act	Location
PEO	1		1			1	0	Sydney
SES Band 1	1		1			1	1	Sydney
EL 1 and 2	4		4			4	4	Sydney (except one in Brisbane)
APS Level 5 and 6	10	4	14	10	0	14	14	Sydney
APS Level 2 to 4	4	3	7	4	4	3	7	Sydney
APS Level 1	0	0	0	0	0	0	0	
<b>Total</b>	<b>20</b>	<b>7</b>	<b>27</b>	<b>14</b>	<b>4</b>	<b>23</b>	<b>26</b>	<b>Sydney and Brisbane</b>

### EEO Groups

Band	Culturally and Linguistically Diverse Backgrounds	Aboriginal or Torres Strait Islander	People with a Disability	Women	All Staff
PEO				1	1
SES Band 1				1	1
EL 1 and 2				4	4
APS Level 5 and 6	2			14	14
APS Level 2 to 4	2			1	3
APS Level 1					0
<b>Total</b>	<b>4</b>		<b>1</b>	<b>23</b>	<b>27</b>

### Staff Turnover during 2003-2004

Band	Male	Female	Total
PEO		1	1
SES Band 1			
EL 1 and 2	0	1	1
APS Level 1 and 6	2	19	21
<b>TOTAL</b>	<b>2</b>	<b>21</b>	<b>23</b>

### Salary Ranges available for APS Employees

The flowing ranges indicate the full range available under a Certified Agreement (CA) or Australian Workplace Agreement (AWA):

Band	Lower Salary	Upper Salary
PEO		Not Applicable
SES Band 1	\$95,000	\$126,000
EL 2	\$76,397	\$93,659
EL 1	\$66,240	\$74,033
APS Level 6	\$51,942	\$59,425
APS Level 5	\$47,907	\$50,800
APS Level 4	\$42,912	\$46,630
APS Level 3	\$38,506	\$41,578
APS Level 2	\$33,945	\$37,476
APS Level 1	\$29,973	\$33,015

### Certified Agreement (CA) and Australian Workplace Agreement (AWA) - Employees Covered

Agreement	Band	Employees Covered
Australian Workplace Agreement	SES	1
	Non-SES	4
Certified Agreement	APS	21
<b>Total</b>		<b>26</b>

Key:		
	APS 1 – 6	Australian Public Service Levels 1 to 6
	EL 1 and 2	Executive Level 1 and 2
	PEO	Principal Executive Office

In addition to the requirements to produce an Annual Report to Parliament on the operation of the Act and EOWA, the Act also prescribes additional mandatory reporting requirements.

Subsection 19 (1) of the Act requires EOWA to name Non-Compliant organisations in a list to be presented to Parliament. Non-Compliant organisations are organisations that do not comply with Sections 13A, 13B and 13C of the Act.

The following list names the Non-Compliant organisations for the 2003-04 reporting year, as it stood at 16 September 2004. For a continually updated list of Non-Compliant organisations, please refer to our website:

[http://www.eowa.gov.au/Reporting\\_And\\_Compliance/What\\_Happens\\_if\\_my\\_Report\\_does\\_not\\_Comply/List\\_of\\_Non\\_Compliant\\_Organisations.asp](http://www.eowa.gov.au/Reporting_And_Compliance/What_Happens_if_my_Report_does_not_Comply/List_of_Non_Compliant_Organisations.asp)

Organisation	Location	Industry Sector
A J Mills & Sons Pty Ltd	Lismore, NSW	Road Transport
Bell Commodities Limited, trading as C A & L Bell Commodities Corporation Pty Ltd	Melbourne, VIC	Services to Finance and Investment
Berri Hotel Incorporated	Berri, SA	Accommodation
Borden Chemical Australia	Laverton North, VIC	Food, Beverage and Tobacco
Charles Hull Contracting Co Pty Ltd	Waroona, WA	Construction Trade Services
F R Ireland Pty Ltd	Cairns, QLD	Motor Vehicle Retailing and Services
Fashion Fair Pty Ltd	Lidcombe, NSW	Personal and Household Goods Retailing
Janagrom Nominees Pty Ltd, trading as Morgans Supermarkets	Melton, VIC	Food Retailing
KAEFER Technologies	Perth, WA	Construction Trade Services
Kays Bag Stores (NSW) Pty Ltd	Surry Hills, NSW	Personal and Household Goods Retailing
Kevin Dennis Motors Pty Ltd, trading as Kevin Dennis Motors	Sunshine, VIC	Motor Vehicle Retailing and Services
Kreglinger (Australia) Pty Ltd	Derrimut, VIC	Farm Produce Wholesaling
Lenders Mortgage Services Pty Ltd trading as Wignalls Lenders Mortgage Services	Adelaide, SA	Legal and Accounting Services
Milstern Health Care Pty Ltd	Sydney, NSW	Health Services
Ross Cosmetics Aust Pty Ltd	Tullamarine, VIC	Cosmetic and Toiletry Preparation Manufacturing
Sunshine Plantation Pty Ltd – "Big Pineapple", trading as Lanray Industries Ltd	Woombye, QLD	Sport and Recreation
Thomas Jewellers (Aust) Pty Ltd	Melbourne, VIC	Personal and Household Goods Retailing

The following list names those organisations whose application to be Waived was approved during the 2003-04 reporting year, as at 16 September 2004:

### Waived 1 year

ANA Hotel Gold Coast  
 Aquinas College  
 ARRB Transport Research Ltd  
 Bakewell Foods Pty Ltd  
 Boehringer Ingelheim Pty Limited  
 Bohler Uddeholm (Australia) Pty Ltd  
 Central Coast Grammar School Ltd  
 CitiPower Pty Ltd  
 Clipsal Australia Pty Ltd  
 Commonwealth Bank of Australia  
 Dalrymple Bay Coal Terminal Pty Ltd  
 Foot Locker Australia Inc.  
 FremantleMedia Australia Holdings Pty Ltd  
 GE Medical Systems Australia Pty Ltd  
 Geelong Grammar School  
 Gilbert and Tobin  
 Grenda Corporation Pty Ltd  
 Haulmark Manufacturing Co Pty Ltd  
 Heritage Building Society Ltd  
 Hospitality Group Training Inc  
 Hunter Douglas Ltd  
 International Power Hazelwood  
 L'Oréal Australia Pty Ltd  
 Mallesons Stephen Jaques  
 MasterFoods Australia New Zealand  
 Masterton Homes Pty Limited  
 MTU Detroit Diesel Australia Pty Ltd  
 Murray Mallee Training Co Pty Ltd  
 Nazareth College  
 Novita Children's Services Inc  
 Powercor Australia Ltd  
 Queensland Newspapers Pty Ltd  
 Queensland University of Technology  
 Readymix Roads Group Pty Ltd  
 Ross Llewellyn Motors Pty Ltd  
 Sacred Heart College – VIC  
 Scope VIC Limited  
 Sky City Adelaide Pty Ltd  
 Sydney Rescue Work Society  
 The Corporation of the Trustees of the Roman Catholic Church Archdiocese of Brisbane  
 The Glennie School  
 Trinity Anglican School  
 University of New England  
 Victorian Deaf Society Pty Ltd  
 Willow Ware Australia Pty Ltd

### Waived 2 years

Alcatel Australia Limited  
 Alcoa World Alumina Australia  
 Australian Associated Motor Insurers Limited  
 Australian Jockey Club  
 Australian Maritime College  
 Australian National Credit Union  
 Autoliv Australia Pty Ltd  
 B & R Enclosures Pty Ltd  
 Bakers Delight Holdings Ltd  
 Bankstown City Aged Care Limited  
 Barro Group Pty Ltd  
 Becton Dickinson Pty Ltd  
 BHP Coal Pty Ltd  
 Blake Dawson Waldron  
 BlueScope Steel Limited  
 Boots Health Care Ltd  
 Carter Holt Harvey Wood Products Australia Pty Ltd  
 Castricum Bros Pty Ltd  
 Computer Associates Pty Ltd  
 CPS Credit Union Co-operative (ACT) Limited  
 Dampier Salt Limited  
 Darling Harbour Convention and Exhibition Centre (Pty) Ltd  
 Dell Australia Pty Limited  
 Diabetes Australia  
 Eltham College  
 EMI Music Services Pty Ltd  
 Epworth Foundation  
 Ex-Services Home - Ballina  
 ExxonMobil Australia Group of Companies  
 FMP Group (Australia) Pty Ltd  
 Ford Motor Company of Australia Ltd  
 FPA Health  
 Griffith University  
 Hallmark Cards Australia Limited  
 Harnischfeger of Australia Pty Ltd  
 Hassell Pty Ltd  
 Hastings Deering (Australia) Ltd  
 Holden Ltd  
 IBM Australia Limited  
 IGT (Australia) Pty Ltd  
 ING Australia Ltd  
 Institute of Chartered Accountants in Australia  
 James Brown Memorial Trust Inc  
 James Cook University  
 John James Memorial Hospital Ltd  
 John Wiley & Sons Australia Ltd  
 Kellogg Brown & Root Pty Ltd  
 Kilcoy Pastoral Company Ltd  
 Kimberly-Clark Australia P/L  
 Kitano Pty Ltd  
 Law Society of New South Wales

Lend Lease Property Management (Australia) Pty Ltd.  
 Manpower Services Australia Pty Ltd  
 McKesson Asia Pacific Pty Limited  
 Mercy Community Services Inc  
 Minter Ellison & Associated Entities  
 Monash University  
 Motorola Australia Pty Ltd  
 MRAEL Limited  
 Mt Pritchard & District Community Club Ltd  
 Oracle Corporation Australia Pty Ltd  
 Oxfam Australia, trading as Community Aid Abroad  
 Pfizer Pty Limited  
 Pinpoint Pty Ltd  
 Praxa Limited  
 Reuters Australia Pty Ltd  
 Rihga International Aust P/L, trading as Cairns Colonial Club Resort  
 Royal Freemasons Homes of Victoria  
 S.M.A Motors Pty Ltd  
 Sara Lee Bakery (Aust) P/L  
 South East Regional Group Apprenticeship Scheme Inc  
 Southcorp Limited  
 Sparke Helmore  
 Spotless Group Ltd  
 St Michaels Collegiate School  
 St Vincents Hospital & Mater Health Service  
 St Vincents & Mercy Private Hospital  
 St Vincents Hospital (Launceston) Limited  
 Tabro Meat Pty Ltd  
 Tanunda Lutheran Home  
 Tenix Defence Pty Ltd - Electronic Systems Division (ESD & LADS)  
 The Geelong College  
 Tomago Aluminium Company Pty Ltd  
 Toyota Finance Australia Limited  
 Toyota Motor Corporation Australia Ltd  
 Transurban  
 Travellex Limited  
 Trustees of the Society of Jesus  
 Tully Sugar Limited  
 Tyrrell's Vineyards Pty Ltd  
 UG Manufacturing Company Pty Ltd  
 University of NSW  
 University of Wollongong  
 Wenona  
 Westfarmers Limited  
 Wilson Logistics Pty Ltd  
 Wollongong UniCentre Ltd  
 Woodside Energy Ltd  
 WTH Pty Ltd  
 Zurich Financial Services Australia Limited

For a list of all current and previously Waived organisations, please refer to our website: [http://www.eowa.gov.au/Waiving/List\\_of\\_Waived\\_Organisations.asp](http://www.eowa.gov.au/Waiving/List_of_Waived_Organisations.asp)

In recognition of equal employment opportunity excellence, EOWA congratulates the following 2003 EOWA Business Achievement Award winners:

### Award 1: Leading CEO for the Advancement of Women

*Supported by Australian Industry Group (AIG)*  
 Guy Russo, Managing Director, McDonald's Australia Ltd

### Award 2: Diversity Leader for the Advancement of Women

*Sponsored by Autoliv Australia*  
 Alison Spencer, Manager, Organisational Culture & Change, IBM Australia Limited

### Award 3: Leading Organisation for the Advancement of Women (<500 employees)

*Sponsored by IBM Australia Limited*  
 S. C. Johnson & Son Pty Ltd

### Award 4: Leading Organisation for the Advancement of Women (>500 employees)

*Sponsored by Ford Motor Company of Australia*  
 American Express International Inc - Australia

### Award 5: Outstanding EEO Practice for the Advancement of Women

*Sponsored by McDonald's Australia*  
 Autoliv Australia Pty Ltd

### Award 6: Most Outstanding Result for the Advancement of Women

*Sponsored by Commonwealth Bank of Australia*  
 Cairns Region Group Training; and  
 Uniting Church Frontier Services

### Award 7: Most Promising Person or Organisation for the Advancement of Women

*Sponsored by Alcoa World Alumina*  
 Shenaz Khan, Head of Performance, Management & Reward, People & Culture Group, ING Australia Ltd; and  
 ANZ Banking Group Ltd

In November 2003, 114 organisations were lauded as EOWA Employers of Choice for Women. These organisations are:

Agilent Technologies	Meat & Livestock Australia Limited
Alcoa World Alumina Australia	Melbourne Airport
Aldersgate	Monash University
American Express Australia	Moreton Bay College
AMP Limited	Motorola Australia Pty Ltd
Anglican Care	Mt Olivet Community Services
ANZ Banking Group	Murdoch Children's Research Institute
Arup Australasia	Nutrimetics International (Australia)
Austral Nursing Home	OPSM Pty Ltd
Australian National Credit Union	Oracle Corporation Australia Pty Ltd
Autoliv Australia	Overnewton Anglican Community College
Avis Australia	Pharmacy Guild of Australia, Queensland Branch
Avon Products	Pitney Bowes Australia
Basell Australia	Pymble Ladies' College
Baxter Healthcare	Queensland University of Technology
Bishop Davies Court Nursing Home	Ravenswood School for Girls
Blake Dawson Waldron	Royal Automobile Club of VIC (RACV) Ltd
Boots Health Care	Royal Far West Children's Health Scheme & Services for the Aged
BP Australia	Royal Melbourne Institute of Technology
Brisbane Water (NSW) Legacy	Royal Sydney Golf Club
Cabrini Hospital	Saint-Gobain Abrasives Australia Pty Ltd
Cairns Colonial Club Resort	Santa Sabina College
Cairns Region Group Training	Sara Lee Household & Body Care (Australia)
Calvary Health Care Tasmania	Savings & Loans Credit Union (SA)
Canberra Girls' Grammar School	SC Johnson & Son Pty Ltd
Cerebral Palsy League of Queensland	Sheraton Towers Southgate
Churches of Christ Homes & Community Services	SingTel Optus
Citibank Limited	Sitel Australia Pty Ltd
Commonwealth Bank of Australia	Somerville Community Services
Curtin University of Technology	Southcorp Wines Pty Limited
Deloitte Touche Tohmatsu	Southern Cross Care (Qld)
Edith Cowan University	Sparke Helmore
Eliza Purton Home for the Aged Inc	St John of God Health Care
Energy Resources of Australia	Star City Pty
Epworth Hospital	Sun Microsystems Australia
Ernst & Young	TABCORP Holdings Ltd
Exxon Mobil Corporation	The Frank Whiddon Masonic Homes NSW
Flinders University	The Friends' School
Ford Motor Company	The University of Melbourne
Fullarton Lutheran Homes Inc	The University of Western Australia
Griffith University	Toorak College
Hays Personnel Services (Australia)	TXU Pty Ltd
Henry Davis York	United Water International
Hewlett-Packard Australia Limited	Uniting Church Frontier Services
IBM Australia Limited	Uniting HealthCare
IGT (Australia)	University of New England
Illawarra Technology Corporation	University of Queensland
ION Automotive Systems	University of South Australia
J P Morgan Holdings Australia Limited	University of Sydney
John Wiley & Sons Australia	University of Technology Sydney
Kilbreda College	University of Western Sydney
La Trobe University	Villa Maria Centre
Lend Lease Corporation	Warner Village Theme Parks
Loreto Mandeville Hall - Toorak	Warrigal Care
Loreto Normanhurst	Westpac Banking Corporation
Macquarie University	Windsor Hotel
MasterFoods Australia New Zealand	
McDonald's Australia Limited	

### Employers Covered by the Act

Employers covered by the Act include private-sector companies, community organisations, non-government schools, unions and group training companies with 100 or more employees. Higher education institutions, as defined by the Act, are also covered.

### Employment Matters

The seven Employment Matters listed in the Act are:

- The recruitment procedure, and selection criteria, for appointment or engagement of persons as employees
- The promotion, transfer and termination of employment of employees
- Training and development for employees
- Work organisation
- Conditions of service of employment
- Arrangements for dealing with sex-based harassment of women in the workplace
- Arrangements for dealing with pregnant, potentially pregnant employees and employees who are breastfeeding

### Equal Opportunity for Women in the Workplace

Equal Opportunity is implemented through a workplace program of initiatives. Equal Opportunity has been achieved when women have fair and equal access to employment opportunities and benefits, and are not inhibited or prevented from taking up those opportunities and benefits by any barriers. It means that all employees have an equal chance to compete for employment opportunities on merit.

### Workplace Program

A workplace program means a specific program designed to ensure that:

- Appropriate action is taken to eliminate all forms of discrimination by the employer against women in relation to the seven Employment Matters
- Measures are taken by the employer to contribute to the achievement of equal opportunity for women in relation to the seven Employment Matters

Under the Act, employers are required to develop a workplace program by:

- Preparing a workplace profile
- Analysing the issues for women in the workplace, considering each of the seven Employment Matters to identify the priority issues
- Taking action to address the priority issues
- Evaluating the effectiveness of the actions

Employers covered by the Act are required to report annually on their workplace program to EOWA.

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