



# Appendices

# Appendices

## 01 Financial Statements



### Appendix 1 – Financial Statements

#### Independent Audit Report

To the Minister for Employment and Workplace Relations

#### Scope

The financial statements and Director's responsibility

The financial statements comprise:

- Statement by the Director,
- Income Statement, Balance Sheet and Statement of Cash Flows;
- Statement of Changes in Equity;
- 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 (the Agency) for the year ended 30 June 2006.

The Agency's Director is responsible for preparing financial statements that give a true and fair presentation of the financial position and performance of the Agency, and that comply with Finance Minister's Orders made under the *Financial Management and Accountability Act 1997*, Accounting Standards and other mandatory financial reporting requirements in Australia. The Agency's Director is also responsible 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

We have conducted an independent audit of the financial statements to express an opinion on them to you. Our audit has been conducted in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing and Assurance Standards, 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.

We have performed procedures to assess whether, in all material respects, the financial statements present fairly, in accordance with Finance Minister's Orders made under the *Financial Management and Accountability Act 1997*, Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Agency's financial position, and of its financial performance and cash flows.

The audit opinion is based on 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, we have followed the independence requirements of the Australian National Audit Office, which incorporate the ethical requirements of the Australian accounting profession.

## **Audit Opinion**

In my opinion, the financial statements of the Equal Opportunity for Women in the Workplace Agency:

- a. have been prepared in accordance with Finance Minister's Orders made under the Financial Management and Accountability Act 1997; and
- b. give a true and fair view of the Equal Opportunity for Women in the Workplace Agency's financial position as at 30 June 2006 and of its performance and cash flows for the year then ended, in accordance with:
  - i. the matters required by the Finance Minister's Orders; and
  - ii. applicable Accounting Standards and other mandatory financial reporting requirements in Australia.

Australian National Audit Office



P Hinchey  
Senior Director

Delegate of the Auditor-General  
Sydney

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

In our opinion, the attached financial statements for the year ended 30 June 2006 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* as amended.



**Anna McPhee**  
Director  
Equal Opportunity for Women  
in the Workplace Agency  
17th August 2006



**Bharti Desai**  
Chief Financial Officer  
Equal Opportunity for Women  
in the Workplace Agency  
17th August 2006

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

for the year ended 30 June 2006

	Notes	30 June 2006 (\$)	30 June 2005 (\$)
<b>Revenue</b>			
Revenues from Government	4A	2,749,999	2,708,000
Goods and services	4B	420,321	562,349
<b>Total revenue</b>		<b>3,170,320</b>	3,270,349
<b>Gains</b>			
Other gains	4C	137,900	132,133
<b>Total gains</b>		<b>137,900</b>	132,133
<b>Total income</b>		<b>3,308,220</b>	3,402,482
<b>Expenses</b>			
Employees	5A	1,568,786	1,615,615
Suppliers	5B	1,284,038	1,354,854
Depreciation and amortisation	5C	332,212	293,755
Write-down and impairment of assets	5D	–	302,650
Net losses on sale of assets	5E	–	6,024
<b>Total expenses</b>		<b>3,185,036</b>	3,572,898
<b>Operating result</b>		<b>123,184</b>	(170,416)

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

## Equal Opportunity for Women in the Workplace Agency Balance Sheet

as at 30 June 2006

	Notes	30 June 2006 (\$)	30 June 2005 (\$)
<b>Assets</b>			
<b>Financial assets</b>			
Cash and cash equivalents	6A	393,360	682,294
Receivables	6B	1,865,947	1,045,114
<b>Total financial assets</b>		<b>2,259,307</b>	1,727,408
<b>Non-financial assets</b>			
Land and buildings	7A,C	96,730	172,013
Infrastructure, plant and equipment	7B,C	10,915	19,678
Intangibles	7D	58,883	277,474
Other non-financial assets	7E	3,223	3,587
<b>Total non-financial assets</b>		<b>169,751</b>	472,752
<b>Total assets</b>		<b>2,429,058</b>	2,200,160
<b>Liabilities</b>			
<b>Payables</b>			
Suppliers	8A	53,107	44,282
Other payables	8B	165,123	117,730
<b>Total payables</b>		<b>218,230</b>	162,012
<b>Provisions</b>			
Employees	9A	201,701	158,425
Other provisions	9B	52,930	46,710
<b>Total provisions</b>		<b>254,631</b>	205,135
<b>Total liabilities</b>		<b>472,861</b>	367,147
<b>Net assets</b>		<b>1,956,197</b>	1,833,013
<b>Equity</b>			
Contributed equity		1,399,000	1,399,000
Reserves		40,043	40,043
Retained surpluses		517,154	393,970
<b>Total equity</b>		<b>1,956,197</b>	1,833,013
Current assets		2,262,530	1,730,995
Non-current assets		166,528	469,165
Current liabilities		401,097	320,621
Non-current liabilities		71,764	46,526

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

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

for the year ended 30 June 2006

	Notes	30 June 2006 (\$)	30 June 2005 (\$)
<b>Operating activities</b>			
<b>Cash received</b>			
Goods and services		407,229	603,782
Appropriations		1,949,999	2,708,000
GST received from ATO		57,811	137,236
<b>Total cash received</b>		<b>2,415,039</b>	3,449,018
<b>Cash used</b>			
Employees		1,534,000	1,697,746
Suppliers		1,106,440	1,159,769
GST paid to ATO		63,533	146,106
<b>Total cash used</b>		<b>2,703,973</b>	3,003,621
<b>Net cash from operating activities</b>	9	<b>(288,934)</b>	445,397
<b>Investing activities</b>			
<b>Cash used</b>			
Purchase of property, plant and equipment		–	5,360
Purchase of intangibles		–	248,192
<b>Total cash used</b>		<b>–</b>	253,552
<b>Net cash used by investing activities</b>		<b>–</b>	(253,552)
Net increase/(decrease) in cash held		<b>(288,934)</b>	191,845
Cash at the beginning of the reporting period		<b>682,294</b>	490,449
<b>Cash at the end of the reporting period</b>	6A	<b>393,360</b>	682,294

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

**Equal Opportunity for Women in the Workplace Agency Statement of Changes in Equity**

for the year ended 30 June 2006

Item	Accumulated Results		Asset Revaluation Reserves		Contributed Equity		TOTAL EQUITY	
	2006 (\$)	2005 (\$)	2006 (\$)	2005 (\$)	2006 (\$)	2005 (\$)	2006 (\$)	2005 (\$)
Opening balance as at 1 July	393,970	564,345	40,043	8,558	1,399,000	1,399,041	1,833,013	1,971,944
Net revaluation adjustment	n/a	n/a	n/a	31,485	n/a	n/a	n/a	31,485
Net operating result	123,184	(170,416)	n/a	n/a	n/a	n/a	123,184	(170,416)
Transfer to / (from) reserves	-	41	-	-	-	(41)	-	-
<b>Closing balance as at 30 June</b>	<b>517,154</b>	<b>393,970</b>	<b>40,043</b>	<b>40,043</b>	<b>1,399,000</b>	<b>1,399,000</b>	<b>1,956,197</b>	<b>1,833,013</b>

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

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

as at 30 June 2006

	30 June 2006 (\$)	30 June 2005 (\$)
<b>By type</b>		
<b>Other commitments</b>		
Operating leases <sup>1</sup>	214,025	428,050
<b>Net commitments by type</b>	<b>214,025</b>	<b>428,050</b>
<b>By maturity</b>		
<b>Operating lease commitments</b>		
One year or less	214,025	214,025
From one to five years	–	214,025
Over five years	–	–
<b>Net commitments by maturity</b>	<b>214,025</b>	<b>428,050</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 schedules should be read in conjunction with the accompanying notes.

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

as at 30 June 2006

	30 June 2006 (\$)	30 June 2005 (\$)
<b>Contingent assets</b>		
<b>Claims for damages/costs</b>		
Balance from previous period	–	25,543
Assets crystallised	–	25,543
<b>Total contingent assets</b>	<b>–</b>	<b>–</b>

NB: Contingencies are GST inclusive where relevant.

Details of each class of contingent liabilities and assets, including those not included above because they cannot be quantified or are considered remote, are disclosed in **Note 11: Contingent Liabilities and Assets**.

The above schedules 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 (EOWA) is an Australian Public Service organisation. EOWA's vision is for every woman in the workplace to reach her full potential. EOWA'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
- inspiring community debate to create a higher level of thinking to address the issues.

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 1 July 2005)*);

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- Australian Accounting Standards issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period; and
- Interpretations issued by the AASB and Urgent Issues Group that apply for the reporting period.

This is the first financial report to be prepared under the Australian Equivalents to International Financial Reporting Standards (AEIFRS). The impacts of adopting AEIFRS are disclosed at Note 2.

The Income Statement and Balance Sheet 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 Balance Sheet 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. 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 which are reported at Note 11).

Revenues and expenses are recognised in the Income Statement when and only when the flow or consumption or loss of economic benefits has occurred and can be reliably measured.

### **1.3 Statement of Compliance**

The financial report complies with Australian Accounting Standards, which include Australian Equivalents to International Financial Reporting Standards (AEIFRS). The AASB has issued amendments to existing standards, which are not effective at the reporting date. EOWA intends to adopt all standards upon their application date. As at the reporting date, there is no expected effect from application of these standards.

### **1.4 Revenue**

#### **Revenues from Government**

Amounts appropriated for Departmental outputs appropriations for the year (adjusted for any formal additions 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.

## Other Revenue

Revenue from the sale of goods is recognised when:

- The risks and rewards of ownership have been transferred to the buyer;
- The seller retains no managerial involvement nor effective control over the goods;
- The revenue and transaction costs incurred can be reliably measured; and
- It is probable that the economic benefits associated with the transaction will flow to the entity.

Revenue from rendering of services is recognised by reference to the stage of completion of contracts at the reporting date. The revenue is recognised when:

- The amount of revenue, stage of completion and transaction costs incurred can be reliably measured; and
- The probable economic benefits with the transaction will flow to the entity.

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 no longer probable.

## 1.5 Gains

### 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 as revenue 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 1.6).

### Other Gains

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

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### 1.6 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.

### 1.7 Employee Benefits

As required by the Finance Minister's orders, EOWA has adopted AASB 119 Employee Benefits as issued in December 2004.

Liabilities for services rendered by employees are recognised at the reporting date to the extent that they have not been settled.

Liabilities for short-term employee benefits (as defined in AASB 119) and termination benefits due within 12 months of balance sheet date are 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 sick leave is non-vesting and the average sick leave taken in future years by employees of EOWA is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are based on the employees' remuneration, including EOWA's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

#### Superannuation

Staff of EOWA are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS) or the PSS accumulation plan (PSSap). The liability for their superannuation benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course.

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

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final fortnight of the year.

## **1.8 Leases**

A distinction is made between finance leases and operating leases. Finance leases effectively transfer from the lessor to the lessee substantially all the risks and rewards incidental to ownership of leased non-current assets. In operating leases, the lessor effectively retains substantially all such risks and benefits. EOWA has no finance leases.

Operating lease payments are expensed on a straight line basis which is representative of the pattern of benefits derived from the leased assets.

## **1.9 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.

## **1.10 Financial Risk Management**

EOWA's activities expose it to normal commercial financial risk. As a result of the nature of EOWA's business and internal and Australian Government policies, dealing with the management of financial risk, EOWA's exposure to market, credit, liquidity and cash flow and fair value is considered to be low.

## **1.11 Derecognition of Financial Assets and Liabilities**

As prescribed in the Finance Minister's orders, EOWA has applied the option available under AASB1 of adopting AASB 132 and AASB139 from 1 July 2005 rather than 1 July 2004.

Financial Assets are derecognised when the contractual rights to the cash flows from the financial assets expire or the asset is transferred to another entity. In the case of a transfer to another entity, the risks and rewards of ownership are also transferred.

Financial liabilities are derecognised when the obligation under the contract is discharged or cancelled or expires. For the comparative year, financial liabilities were derecognised when the contractual obligation to pay cash no longer existed.

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### 1.12 Impairment of Assets

As prescribed under the Finance Minister's Orders, EOWA has applied the option available under AASB 1 of adopting AASB 132 and 139 from 1 July 2005 rather than 1 July 2004.

Financial Assets are assessed for impairment at each balance date.

#### Financial Assets held at cost

If there is objective evidence that an impairment loss has been incurred, the impairment loss is the difference between the carrying amount of the asset and the present value of the estimated future cash flows discounted at the current market rate for similar assets.

#### Comparative Year

The above policies were not applied for the comparative year. For receivables, amounts were recognised and carried at original invoice amount less a provision for doubtful debts based on an estimate made when collection of the full amount was no longer probable. Bad debts were written off as incurred.

Other financial assets carried at cost which were not held to generate net cash inflows, were assessed for indicators of impairment. Where such indications were found to exist, the recoverable amount of the assets was estimated and compared to the assets carrying amount and, if less, reduced to the carrying amount. The reduction was shown as an impairment loss.

### 1.13 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).

### 1.14 Contingent Liabilities and Contingent Assets

Contingent Liabilities and Assets are not recognised in the Balance Sheet but are disclosed 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 or asset is recognised. A liability or asset is recognised when its existence is confirmed by a future event, settlement becomes probable or reliable measurement becomes possible.

## 1.15 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 transferor agency's accounts immediately prior to the restructuring.

## 1.16 Property, Plant and Equipment (PP &E)

### Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the Balance Sheet, 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 is significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site. These costs are included in the value of EOWA's leasehold improvements with a corresponding provision for the 'make good' taken up.

### Revaluations

#### Basis

Land, buildings, plant and equipment are carried at fair value, being revalued with sufficient frequency so that the carrying amount of each asset class is not materially different, at the reporting date, from its fair value.

Assessments were undertaken by management as at 30 June 2006 to confirm that the written down value is not materially different to the fair value of the assets.

Asset class	Fair value measured at:
Leasehold improvements	Lesser of depreciated replacement or reproduction cost
Plant and equipment	Market selling price

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised through the profit and loss. Revaluation decrements for a class of assets are recognised directly through the profit and loss except to the extent that they reverse a previous revaluation increment for that class.

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Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

### Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to EOWA 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 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:

	2006	2005
Leasehold improvements	<b>Lease term</b>	Lease term
Plant and equipment	<b>3 to 5 years</b>	3 to 5 years

### Impairment of Non-Current Asset

Non-current assets carried at fair value, which are not held to generate net cash inflows, have been assessed for indications of impairment at June 2006. Where indications of impairment exist, the asset is written down to the higher of its net selling price or if the entity would replace the asset's service potential, its depreciated replacement cost.

#### 1.17 Intangibles

EOWA's intangibles comprise of 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 EOWA's software is 5 years (2004-05: 5 years).

All software assets were assessed for indications of impairment as at 30 June 2006.

#### 1.18 Taxation

EOWA 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.

## 1.19 Insurance

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

## 1.20 Comparative Figures

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

### Note 2: The impact of the transition to AEIFRS from previous AGAAP

	2005 (\$)	2004 (\$)
<b>Reconciliation of total equity as presented under previous AGAAP to that under AEIFRS</b>		
Total equity under previous AGAAP	1,833,013	1,971,944
Adjustments to other reserves:		
Asset revaluation reserve	–	31,485
<b>Total equity translated to AEIFRS</b>	<b>1,833,013</b>	<b>2,003,429</b>
<b>Reconciliation of profit or loss as presented under previous AGAAP to AEIFRS</b>		
Prior year profit as previously reported	(170,416)	
Adjustments	–	
Prior year profit translated to AEIFRS	(170,416)	

### Note 3: Events after the Balance Date

EOWA is not aware of any material events occurring after balance date.

### Note 4: Income

	2005 (\$)	2004 (\$)
<b>Note 4A: Revenues from Government</b>		
Appropriations for outputs	2,749,999	2,708,000
<b>Total revenues from government</b>	<b>2,749,999</b>	<b>2,708,000</b>
<b>Note 4B: Goods and Services</b>		
Services rendered to external entities	420,321	562,349
<b>Total sales of goods and services</b>	<b>420,321</b>	<b>562,349</b>
<b>Note 4C: Other gains</b>		
Resources received free of charge	137,900	132,133
Resources received free from related entities		
Provision of support services by the Department of Employment and Workplace Relations	97,900	23,323
Auditors Remuneration	25,000	24,000
<b>Total resources from related entities</b>	<b>122,900</b>	<b>47,323</b>
<b>Resources received free from external entities</b>	<b>15,000</b>	<b>84,810</b>
<b>Total resources received free of charge</b>	<b>137,900</b>	<b>132,133</b>

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### Note 5: Operating Expenses

	2005 (\$)	2004 (\$)
<b>Note 5A: Employee Expenses</b>		
Wages and salaries	1,237,996	1,241,166
Superannuation	180,669	188,479
Leave and other entitlements	59,278	23,124
Separation and redundancies	–	61,568
Other employee expenses	90,843	101,278
<b>Total employee expenses</b>	<b>1,568,786</b>	<b>1,615,615</b>

### Note 5B: Supplier Expenses

Goods from external entities	589,268	700,850
Services from related entities	34,000	39,022
Services from external entities	524,078	553,049
Operating lease rentals *	6,352	11,928
Other supplier expenses	99,850	42,324
Workers' compensation premiums	8,490	7,681
<b>Total supplier expenses</b>	<b>1,262,038</b>	<b>1,354,854</b>

\* These comprise minimum lease payments only.

### Note 5C: Depreciation and Amortisation

<b>Depreciation</b>		
Infrastructure, plant and equipment	8,763	9,594
Building – leasehold improvements	104,858	89,437
<b>Total depreciation</b>	<b>113,621</b>	<b>99,031</b>
<b>Amortisation</b>		
Intangibles – computer software	218,591	194,724
<b>Total depreciation and amortisation</b>	<b>332,212</b>	<b>293,755</b>

### Note 5D: Write Down and impairment of Assets

<b>Non-financial assets</b>		
Internally developed software – impairment *	–	302,650
<b>Total write-down of assets</b>	<b>–</b>	<b>302,650</b>

\* The impairment of asset write down in 2005 is related to the development of the reporting database that was abandoned by management due to excessive increase in completion costs.

### Note 5E: Net Losses from Sale of Assets

Infrastructure, plant and equipment:		
Total proceeds from disposals	–	–
Total value of assets disposed	–	6,024
<b>Total net loss from disposal of assets</b>	<b>–</b>	<b>6,024</b>

## Note 6: Financial Assets

	2005 (\$)	2004 (\$)
<b>Note 6A: Cash and cash equivalents</b>		
Cash at bank	392,360	681,294
Cash on hand	1,000	1,000
<b>Total cash and cash equivalents</b>	<b>393,360</b>	<b>682,294</b>

### Note 6B: Receivables

Goods and services	38,060	24,968
GST receivable from the Australian Taxation Office	27,887	20,146
Appropriations receivable – undrawn	1,800,000	1,000,000
<b>Total receivables (net)</b>	<b>1,865,947</b>	<b>1,045,114</b>

All receivables are current assets.

All receivables are with entities external to the entity. Credit terms are net 30 days (2005: 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>Current</b>	<b>1,827,887</b>	1,020,146
<b>Overdue by:</b>		
Less than 30 days	37,400	16,831
30 to 60 days	660	660
61 to 90 days	–	660
More than 90 days	–	6,817
<b>Total receivables (gross)</b>	<b>1,865,947</b>	<b>1,045,114</b>

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## 01 Financial Statements

### Note 7: Non-Financial Assets

	2006 (\$)	2005 (\$)
<b>Note 7A: Land and Buildings</b>		
<b>Leasehold improvements</b>		
– At fair value	291,025	261,450
– Accumulated amortisation	(194,295)	(89,437)
<b>Total leasehold improvements</b>	<b>96,730</b>	<b>172,013</b>
<b>Total land and buildings (non-current)</b>	<b>96,730</b>	<b>172,013</b>

### Note 7B: Infrastructure, Plant and Equipment

<b>Infrastructure, plant and equipment</b>		
– At fair value	31,875	31,875
– Accumulated depreciation	(20,960)	(12,197)
<b>Total infrastructure, plant and equipment (non-current)</b>	<b>10,915</b>	<b>19,678</b>

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

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

Item	Buildings – Leasehold Improvements (\$)	Other IP&E (\$)	Total (\$)
<b>As at 1 July 2005</b>			
Gross book value	261,450	31,875	<b>293,325</b>
Accumulated depreciation/ amortisation	(89,437)	(12,197)	<b>(101,634)</b>
Opening net book value	172,013	19,678	<b>191,691</b>
Additions:			
'Makegood' provision	29,575	–	<b>29,575</b>
Depreciation/amortisation expense	(104,858)	(8,763)	<b>(113,621)</b>
<b>As at 30 June 2006</b>			
Gross book value	291,025	31,875	<b>322,900</b>
Accumulated depreciation/ amortisation	(194,295)	(20,960)	<b>(215,255)</b>
<b>Closing net book value</b>	<b>96,730</b>	<b>10,915</b>	<b>107,645</b>

### Note 7D: Intangible Assets

	2006 (\$)	2005 (\$)
<b>Computer software:</b>		
At cost – internally developed	1,376,576	1,376,576
– Accumulated amortisation	(1,317,693)	(1,099,102)
<b>Total intangibles (non-current)</b>	<b>58,883</b>	<b>277,474</b>

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

Item	Computer Software (\$)	Intangibles under construction (\$)	Intangibles Total (\$)
<b>As at 1 July 2005</b>			
Gross book value	1,376,576	–	<b>1,376,576</b>
Accumulated depreciation/ amortisation	(1,099,102)	–	<b>(1,099,102)</b>
Opening net book value	277,474	–	<b>277,474</b>
Depreciation/ amortisation expense	(218,591)	–	<b>(218,591)</b>
<b>As at 30 June 2006</b>			
Gross book value	1,376,576	–	<b>1,376,576</b>
Accumulated depreciation/ amortisation	(1,317,693)	–	<b>(1,317,693)</b>
<b>Closing net book value</b>	<b>58,883</b>	<b>–</b>	<b>58,883</b>

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

	2006 (\$)	2005 (\$)
Prepayments	<b>3,223</b>	3,587
<b>Total other non-financial assets</b>	<b>3,223</b>	3,587

All other non-financial assets are current assets.

**Note 8: Payables**

	2006 (\$)	2005 (\$)
<b>Note 8A: Supplier</b>		
Trade creditors	<b>53,107</b>	44,282
<b>Total supplier payables</b>	<b>53,107</b>	44,282

All supplier payables are current liabilities.

**Note 8B: Other Payables**

	2006 (\$)	2005 (\$)
GST payable to ATO	<b>7,431</b>	5,411
Accrued expenses	<b>84,692</b>	67,319
Unearned revenue	<b>73,000</b>	45,000
<b>Total other payables</b>	<b>165,123</b>	117,730

All other payables are current liabilities.

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## 01 Financial Statements

### Note 9: Provisions

	2006 (\$)	2005 (\$)
<b>Note 9A: Employee Provisions</b>		
Salaries and wages	12,922	6,063
Leave	162,888	127,466
Other	25,891	24,896
<b>Total employee provisions</b>	<b>201,701</b>	<b>232,875</b>
Current	129,937	135,254
Non-current	71,764	23,171
<b>Total employee provisions</b>	<b>201,701</b>	<b>158,425</b>
<b>Note 9B: Other Provisions</b>		
Provision for 'Makegood'	29,575	–
Lease incentives	23,355	46,710
<b>Total other provisions</b>	<b>52,930</b>	<b>46,710</b>

All other provisions are current liabilities.

### Note 10: Cash Flow Reconciliations

	2006 (\$)	2005 (\$)
<b>Reconciliation of cash per Income Statement to Statement of Cash Flows</b>		
Cash at year end per Statement of Cash Flows	393,360	682,294
Statement of Financial Position items comprising above cash:		
'Financial Asset – Cash'	393,360	682,294
<b>Reconciliation of operating result to net cash from operating activities:</b>		
Add:		
Net operating result	123,184	(170,416)
Depreciation and amortisation	332,212	293,755
Write down of non-financial assets	–	302,650
Loss on disposal of assets	–	6,024
(Increase) / decrease in net receivables	(13,092)	41,433
(Increase)/decrease in OPA receivables	(800,000)	–
(Increase) / decrease in GST receivable	(7,742)	(10,383)
(Increase) / decrease in prepayments	364	30,888
Increase / (decrease) in employee provisions	43,276	(74,450)
Increase / (decrease) in supplier payables	30,844	24,383
Increase / (decrease) in GST payable	2,020	1,513
<b>Net cash from / (used by) operating activities</b>	<b>(288,934)</b>	<b>445,397</b>

## Note 11: Contingent Liabilities and Assets

There are no other quantifiable or unquantifiable contingencies as at 30 June 2006.

## Note 12: Executive Remuneration

	2006	2005
The number of executives who received or were due to receive total remuneration of \$130,000 or more:		
\$130 000 to \$144 999	–	1
\$190 000 to \$204 999	1	1
<b>The aggregate amount of total remuneration of executives shown above.</b>	<b>\$202,641</b>	<b>\$338,720</b>

## Note 13: Remuneration of Auditors

	2006 (\$)	2005 (\$)
Financial statement audit services are provided free of charge to the Agency.		
The fair value of audit services provided was:	<b>25,000</b>	24,000
No other services are provided by the Auditor-General.		

## Note 14: Average Staffing Levels

	2006	2005
The average staffing levels for the Agency during the year were:	<b>19</b>	19

# Appendices

## 01 Financial Statements

### Note 15: Financial Instruments

Financial Instrument	Notes	Non-Interest Bearing		Total	
		2006 (\$)	2005 (\$)	2006 (\$)	2005 (\$)
<b>Note 15A: Interest Rate Risk</b>					
<b>Financial assets</b>					
Cash	6A	392,360	681,294	392,360	681,294
Cash on hand	6A	1,000	1,000	1,000	1,000
Receivables for goods and service	6B	38,060	24,968	38,060	24,968
GST receivable	6B	27,887	20,146	27,887	20,146
Appropriation receivable	6B	1,800,000	1,000,000	1,800,000	1,000,000
<b>Total</b>		<b>2,259,307</b>	<b>1,727,408</b>	<b>2,259,307</b>	<b>1,727,408</b>
<b>Total assets</b>				<b>2,429,058</b>	2,200,160
<b>Financial liabilities</b>					
Trade creditors	8A	53,107	44,282	53,107	44,282
GST payable	8B	7,431	5,411	7,431	5,411
Other payables	8B	157,692	112,319	157,692	112,319
<b>Total</b>		<b>218,230</b>	<b>162,012</b>	<b>218,230</b>	<b>162,012</b>
<b>Total liabilities</b>				<b>472,861</b>	367,147

### Note 15B: Net Fair Values of Financial Assets and Liabilities

	Notes	2006		2005	
		Total Carrying Amount (\$)	Aggregate Net Fair Value (\$)	Total Carrying Amount (\$)	Aggregate Net Fair Value (\$)
<b>Departmental financial assets</b>					
Cash	6A	392,360	392,360	681,294	681,294
Cash on hand	6A	1,000	1,000	1,000	1,000
Receivables for goods and services	6B	38,060	38,060	24,968	24,968
GST receivable	6B	27,887	27,887	20,146	20,146
Appropriation receivable	6B	1,800,000	1,800,000	1,000,000	1,000,000
<b>Total financial assets</b>		<b>2,259,307</b>	<b>2,259,307</b>	<b>1,727,408</b>	<b>1,727,408</b>
<b>Financial liabilities (recognised)</b>					
Trade creditors	8A	53,107	53,107	44,282	53,107
GST payable	8B	7,431	7,431	5,411	5,411
Other payables	8B	157,692	157,692	112,319	112,319
<b>Total financial liabilities (recognised)</b>		<b>218,230</b>	<b>218,230</b>	<b>162,012</b>	<b>162,012</b>
<b>Financial liabilities (unrecognised)</b>					
<b>Total financial liabilities (unrecognised)</b>		–	–	–	–

## Note 15C: Credit Risk Exposures

EOWA's maximum exposures to credit risk at reporting date in relation to each class of recognised financial assets is the carrying amount of those assets as indicated in the Balance Sheet.

EOWA 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 16: Appropriations

### Note 16A: Acquittal of Authority to Draw Cash from Consolidated Revenue Fund for Ordinary Annual Services Appropriations

Particulars	Departmental Outputs	
	2006 (\$)	2005 (\$)
Balance carried from previous year	1,682,294	1,490,449
Reductions of appropriations (prior years)	–	–
<b>Adjusted balance carried for previous period</b>	<b>1,682,294</b>	<b>1,490,449</b>
Appropriation Act (No. 1)	2,709,000	2,727,000
Appropriation Act (No. 3)	–	–
Appropriation Receivable Drawdown	–	–
Advance to the Finance Minister	–	–
Adjustment of appropriations on change of entity function (FMAA s32)	–	–
Refunds credited (FMAA s30)	40,999	–
Appropriation reduced by section 9 determinations (current year)	–	19,000
Sub-total Annual Appropriation	2,749,999	2,708,000
Appropriations to take account of recoverable GST (FMAA s30A)	57,811	137,236
Annotations to 'net appropriations' (FMAA s31)	407,229	603,782
Total Appropriations available for payments	4,897,333	4,939,467
Cash payments made during the year (GST inclusive)	2,703,973	3,257,173
Appropriations credited to Special Accounts (excluding GST)	–	–
<b>Balance of Authority to Draw Cash from the CRF for Ordinary Annual Services Appropriations</b>	<b>2,193,360</b>	<b>1,682,294</b>
Represented by:		
Cash at bank and on hand	393,360	682,294
Receivable – departmental appropriations	1,800,000	1,000,000
<b>Total</b>	<b>2,193,360</b>	<b>1,682,294</b>

# Appendices

## 01 Financial Statements

### Note 17: Reporting of Outcomes

#### Note 17A: Net Cost of Outcome Delivery

	Outcome 1	
	2006 (\$)	2005 (\$)
Administered expenses	–	–
Departmental expenses	<b>3,185,036</b>	3,572,898
<b>Total expenses</b>	<b>3,185,036</b>	3,572,898
Costs recovered from provision of goods and services to the non-government sector		
Administered	–	–
Departmental	<b>435,321</b>	647,159
<b>Total costs recovered</b>	<b>435,321</b>	647,159
Goods and services revenue from related entities	–	–
Total departmental	–	–
<b>Total other external revenues</b>	–	–
<b>Net cost/(contribution) of outcome</b>	<b>2,749,715</b>	2,925,739

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

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

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 of decision-making processes concerning OH&S in the workplace.

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

Ergonomic workstation assessments are carried out regularly during the year for staff who are telecommuting. As part of the induction program, new starters go through an informal OH&S training.

The EOWA health, fitness and well-being policy has continued to be used 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 no cases of Occupational Overuse Syndrome (OOS) reported.

## **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.

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.

# Appendices

## 02 Occupational Health and Safety

### **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).

The Agency'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.

### **Participation and Involvement**

Member 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 either to 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 decisions regarding EOWA
- Policy documents – relating to the provision 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 EOWA publications and educational materials for compliance are available on the website and in most cases also in hard copy
- Documents received by external sources – EOWA receives a variety of documents including consultants' reports and 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

# Appendices

## 04 Advertising and Market Research

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 \$3,288.47. A detailed list is as follows:

### Advertising Agencies

Name	Summary description of the nature and purpose of the consultancy	Cost
HMA Blaze	Recruitment	\$2,221.47
John Fairfax Publications	Recruitment	\$1,067.00
	<b>Total</b>	<b>\$3,288.47</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	BAA Invitations	\$2,365.40
	<b>Total</b>	<b>\$2,365.40</b>

### Media Advertising Organisations

Name	Summary description of the nature and purpose of the consultancy	Cost
Australian Associated Press	Media Services	\$3,806.59
Media Monitors	Media services	\$129.30
	<b>Total</b>	<b>\$3,935.89</b>

## Ecologically Sustainable Development 05 and Environmental Performance

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.

# Appendices

## 07 Consultancies Commissioned

### Consultancy Contracts During 2005-2006

#### Justification

- Specialist skills not available
- Lack of in-house resources
- Need for independent review

#### Selection Process Used

- Advertised publicly
- Selective Tendering process
- Pre-existing contract
- Specialist experience/skills
- Approved consultants register

Name of Consultant	Description of Nature and Purpose	Contract Price	Selection Process Used	Justification Of Decision
ACA Research	EOWA Service Delivery Evaluation	\$19,800	4	C
Australian Institute of Company Directors	Women in Leadership Census Luncheon	\$12,183	4	A,B
AV Express	AV for Intimate Conversation	\$1,326	4	A
Avant Card	Promotional EOCFW postcards	\$8,884	4	A
Blindcrow P/L	IT Project management services for the reporting database	\$6,930	4	A,B
Christina Hay	Flower arrangement for Business Achievement Award's (BAA)	\$1,716	2	A
Deaf Society of NSW	Interpretation service for BAA's	\$190	4	A
Department of Employment & Workplace Relations	IT Services, Human Resources and EOWAR development costs	\$302,817	3	A
E-Media	Website Updates	\$6,550	4	A,C
Erica French	Literature review of the 7 employment matters	\$2,800	4	A,C
Eurolink Consulting P/L	Placement fee for IT Project Manager	\$19,800	4	A
Green and Gold Printing P/L	Printing of the Annual Report	\$6,864	2	A
Happenings	Event Management services for BAA's	\$13,472	2	A,B
Harry M Miller	Master of Ceremony for BAA's	\$2,200	2	A
Hayes Personnel Services	Temporary employment services	\$3,268	4	B
IDENT	Design and production of the Annual Report and Leading edge publication	\$36,344	2	A
Mail and Print Services P/L	Printing of Education industry verticals & misc brochure printing services	\$5,946	2	A
Managing Work-Life Balance	Revise & update the EOWA website on the 7 employment matters	\$37,300	2	A,C
No Time to Lose	Printing of finance and insurance industry verticals	\$4,323	2	A
Prodigy Solutions	Website consulting	\$495	4	A,B
SHL Australia	360 degrees assessment on executive team	\$27,399	4	C
Splash Consulting P/L	Focus group – qualitative and quantitative research on women	\$60,720	2	C
Staging Connections	Audio visuals for BAA's	\$7,098	2	A,B
Wills Quills	Calligraphy for BAA finalist certificates	\$200	4	A,B

The staffing profiles of EOWA as at 30 June 2006 and 30 June 2005 are shown respectively in the following tables:

**General Staffing Profile – 30 June 2006**

Band	Ongoing (including F/T and P/T totals)	F/T	P/T	Non ongoing	Men	Women	Employee under Public Service Act	Location
PEO	1	1	0	0	0	1	1	Sydney
SES Band 1	0	0	0	0	0	0	0	Sydney
EL 1 and 2	5	5	0	0	0	5	5	Sydney except one in Brisbane
APS Level 5 and 6	15	7	8	8	3	12	15	Sydney
APS Level 2 to 4	9	7	2	5	2	7	9	Sydney
APS Level 1	0	0	0	0	0	0	0	
<b>Total</b>	<b>30</b>	<b>20</b>	<b>10</b>	<b>13</b>	<b>5</b>	<b>25</b>	<b>30</b>	<b>Sydney, Brisbane &amp; Darwin</b>

**General Staffing Profile – 30 June 2005**

Band	Ongoing (including F/T and P/T totals)	F/T	P/T	Non ongoing	Men	Women	Employee under Public Service Act	Location
PEO	1	1	0	0	0	1	1	Sydney
SES Band 1	0							Sydney
EL 1 and 2	5	5	0	1	0	5	5	Sydney except one in Brisbane
APS Level 5 and 6	16	12	4	11	0	16	16	Sydney except one in Darwin
APS Level 2 to 4	7	6	1	3	3	4	7	Sydney
APS Level 1	0							
<b>Total</b>	<b>29</b>	<b>24</b>	<b>5</b>	<b>15</b>	<b>3</b>	<b>26</b>	<b>29</b>	<b>Sydney, Brisbane &amp; Darwin</b>

**EEO Groups as at 30 June 2006**

Band	Culturally and Linguistically Diverse Backgrounds	Aboriginal or Torres Straight Islander	People with a Disability	Women	All Staff
PEO	0	0	0	1	1
EL 1 and 2	1	0	1	5	5
APS Level 5 and 6	2	0	1	12	15
APS Level 2 to 4	5	0	0	7	9
<b>Total</b>	<b>8</b>	<b>0</b>	<b>2</b>	<b>25</b>	<b>30</b>

# Appendices

## 08 EOWA Staffing

### Staff Turnover during 2005-2006

Band	Male Ongoing	Female Ongoing	Total Ongoing	Type of Exit	Male Non-Ongoing	Female Non-Ongoing	Total Non-Ongoing
PEO	0	0	0	0	0	0	0
SES Band1	0	0	0	0	0	0	0
EL 1 and 2	0	0	0	0	0	0	0
APS Level 1 to 6	1	5	6	Promotion to other APS Agency/ Resignation	2	9	11
<b>Total</b>	<b>1</b>	<b>5</b>	<b>6</b>		<b>2</b>	<b>9</b>	<b>1</b>

\* EOWA engages non-ongoing staff each year to perform report receipting and assessment duties in the timeframe required under the EOWW Act.

### Salary Ranges available for APS Employees

The flowing ranges indicate the full range available under a Certified Agreement (CA) or Australian Workplace Agreement (AWA) as at 30 June 2006:

Band	Lower Salary	Upper Salary
PEO	Not Applicable	
EL 2	82,631	104,847
EL 1	71,646	84,879
APS Level 6	56,180	64,274
APS Level 5	51,817	57,142
APS Level 4	46,414	50,435
APS Level 3	41,648	44,971
APS Level 2	36,715	40,534
APS Level 1	32,419	35,708

### Certified Agreement (CA) and Australian Workplace Agreement (AWA) – Employees Covered as at 30 June 2006

Agreement	Band	Employees Covered
Australian Workplace Agreement	SES	0
	Non-SES	15
Certified Agreement	APS	14
<b>Total</b>		<b>29*</b>

\* PEO not covered by CA or AWA.

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 operations of The Act and EOWA, The Act also prescribes additional mandatory reporting requirements.

Subsection 19 (1) 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 13, 13A, 13B and 13C of The Act.

The following list names the non-compliant organisations for the 2005-06 reporting year, as at 5 October 2006.

Once a non-compliant organisation submits a compliant report their name is removed from the non-compliant list. Accordingly, for an updated list of non-compliant organisations, please refer to EOWA's website.

### 2006 Non-Compliant List

Organisation	Location	Industry Sector
1 A J Mills & Sons Pty Ltd	Lismore, NSW	Road Transport
2 Berri Hotel Incorporated	Berri, SA	Accommodation
3 Charles Hull Contracting Co Pty Ltd	Waroona, WA	Construction Trade Services
4 Fashion Fair Pty Ltd	Lidcombe, NSW	Clothing Retailing
5 J J Richards & Sons Pty Ltd (incorporating J.J. Richards Engineering Pty Ltd, Regwaste Australia and EnviroCom Australia)	Cleveland, QLD	Waste Disposal Services
6 Kays Bag Stores	Revesby, NSW	Personal & Household Goods Retailing
7 Kevin Dennis Motors	Braybrook, VIC	Motor Vehicle Retailing & Services
8 Morgan's Supa IGA (legal name: Janagrom Nominees Pty Ltd)	Melton, VIC	Food Retailing
9 Rivers Australia	Prahran, VIC	Clothing Retailing
10 Ross Cosmetics Aust Pty Ltd	Tullamarine, VIC	Cosmetic & Toiletry Preparation Manufacturing
11 Roverworth Pty Ltd	Grantham, QLD	Business Services
12 Thomas Jewellers (Aust) Pty Ltd	Melb, VIC	Watch & Jewellery Retailing
13 Wignalls Lenders Mortgage Services (legal name: Lenders Mortgage Services Pty Ltd)	Adelaide, SA	Property & Business Services

# Appendices

## 10 Waived Organisations

Waived organisations demonstrate excellence through workplace programs and initiatives to advance women in the workplace, or have proven they are taking all reasonable and practical actions to progress equal opportunity for women in the workplace. The following list names those organisations whose application to be Waived was approved during the 2005-06 reporting year, as at 5 October 2006:

### Organisations Waived 1 Year

Albany International (Australia) Pty Ltd  
ARRB Group Limited  
BHP Billiton Petroleum Pty Ltd  
Clipsal Australia Pty Ltd  
Collection House Limited  
Cutting Edges Replacement Parts Pty Ltd  
DDB Worldwide Pty Ltd  
FremantleMedia Australia Holdings Pty Ltd  
Gadens Lawyers Sydney Pty Ltd  
George Weston Foods Limited – Corporate Office  
Grenda Corporation Pty Ltd  
Harvey Norman Holdings Limited  
Haulmark Manufacturing Co Pty Ltd  
Hunter Douglas Limited  
Lexmark International (Australia) Pty Ltd  
L'Oréal Australia Pty Ltd  
MBF Australia Limited  
Members Equity Bank  
Nestle Australia Limited  
Novita Children's Services Inc  
Nufarm Australia Limited  
Peerless Holdings Pty Ltd  
Pfizer (Perth) Pty Ltd  
Queensland University of Technology  
Savills (Aust) Pty Ltd  
St George Bank Limited  
Victoria University  
Wesfarmers Energy Limited  
Willow Ware Australia Pty Ltd

### Organisations Waived 2 Years

A B Paterson College Limited  
Allens Arthur Robinson  
Allianz Australia Limited  
Anglicare SA Inc  
Aquinas College  
Argyle Diamonds Limited  
Australian Catholic University Limited  
Australian Health Management Group  
Australian Weaving Mills Pty Ltd  
Baptist Community Services – NSW & ACT  
Barnardos Australia  
Bedford Industries Incorporated  
Beiersdorf Australia Limited  
Boehringer Ingelheim Pty Ltd  
Boral Limited  
Brisbane Girls Grammar School  
Brisbane Water (NSW) Legacy  
British American Tobacco (Australia) Limited  
Calvary Christian College  
Canberra Girls' Grammar School  
Carlson Marketing Group (Aust) Pty Ltd  
Catholic Homes for the Elderly Incorporated  
Central Coast Grammar School Limited  
Chevron Australia Pty Ltd  
Commonwealth Bank of Australia  
Communicare Sydney  
Consolo Limited  
Deloitte Touche Tohmatsu  
Earth Tech Pty Ltd  
Eliza Purton Home for the Aged Inc  
Feltex Australia Pty Ltd  
Geelong Grammar School  
General Mills Australia Pty Ltd  
GH Operations Pty Ltd  
Greenacres Association  
Heritage Building Society Limited  
Hunt & Hunt Lawyers  
Illawarra Coal Carbon Steel Materials  
JPMorgan Administrative Services Australia Limited  
Kilbreda College  
KPMG Australian Services Pty Ltd  
La Trobe University  
Lander & Rogers  
LeasePlan Australia  
Loreto Mandeville Hall  
Mallesons Stephen Jaques

Manchester Unity Australia Limited  
Melbourne Girls Grammar School  
Mentone Girls Grammar School  
Mercy Health and Aged Care Central  
Queensland Limited  
Meritor Heavy Vehicle Systems Australia  
Limited  
Mincom Limited  
MTU Detroit Diesel Australia Pty Ltd  
Murdoch Childrens Research Institute  
National Union of Workers  
Nazareth College  
Paraplegic & Quadriplegic Association of  
SA Inc  
Pernod Ricard Pacific Pty Ltd  
Pitney Bowes Australia Pty Ltd  
Powercor Australia Limited  
Presbyterian Ladies' College - Burwood  
Promina Financial Services  
Roche Diagnostics Australia Pty Ltd  
Royal Automobile Club of Victoria (RACV)  
Limited  
Royal District Nursing Service of SA Inc  
Royal Institute for Deaf & Blind Children  
S. Kidman & Co Limited  
Schenker Australia Pty Ltd  
Scope (Vic) Limited  
Smith & Nephew Pty Ltd  
St John of God Health Care Inc  
Swinburne University of Technology  
The Benevolent Society  
The Corporation of the Trustees of the  
Order of the Sisters of the Perpetual  
Adoration of the Blessed Sacrament  
The Glennie School  
The Pharmacy Guild of Australia  
(SA Branch)  
The Shell Company of Australia Pty Ltd  
The Spastic Centre of New South Wales  
The Trustees of Church Property for the  
Diocese of Newcastle  
The University of Adelaide  
Toorak College  
Trinity Anglican School  
UnitingCare Burnside  
University of Canberra  
University of New England  
University of Technology Sydney  
VicSuper Pty Ltd  
Victorian Deaf Society Pty Ltd  
Warrigal Care  
Wesley College Melbourne  
Wittner's Australia Pty Ltd  
World Vision of Australia  
Yum Restaurants International

# Appendices

## 11 2005 EOWA Business Achievement Awards

In recognition of equal employment opportunity excellence, EOWA congratulates the following 2005 EOWA Business Achievement Award winners:

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

Giam Swiegers, Deloitte Touche Tohmatsu

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

Sara Rasmussen, Insurance Australia Group

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

Overnewton Anglican Community College

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

ANZ Banking Group Limited

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

Macquarie University

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

SCI Fleet Motors Pty Ltd

**Award 7: Outstanding EEO Practice for the Advancement of Women in a Non-Traditional Area/Role**

Century Drilling (a division of Downer EDI Limited)

**Minister's Award: Outstanding EEO Practice for the Advancement of Mature-Aged Women**

The Windsor Hotel

**Judges Award: For a Person or Organisation for their Contribution to the Advancement of Women**

Professor Sally Walker, Deakin University

## 2006 EOWA Employer of Choice for Women List 12

In February 2006, 116 organisations were featured on the EOWA Employer of Choice for Women list. These organisations are:

Agilent Technologies Australia Pty Ltd	MasterFoods Australia New Zealand
Alcoa World Alumina Australia	McDonald's Australia Limited
Aldersgate	Meat & Livestock Australia Limited
Allens Arthur Robinson	Merck Sharp & Dohme (Australia) Pty Ltd
American Express Australia Ltd	Monash University
Anglican Aged Care Services (Benetas)	Moreton Bay College
Anglican Care	Motorola Australia Pty Ltd
ANZ	Mt Olivet Community Services
Australian Council for Educational Research	Mt Pritchard & District Community Club Ltd
Australian National University	Murdoch Children's Research Institute
Autoliv Australia Pty Ltd	Nutraceuticals International (Australia) Pty Limited
Avis Australia	OneCare Limited
Avon Products Pty Ltd	Origin Energy Ltd
Becton Dickinson Pty Ltd	Ove Arup Pty Ltd
Blake Dawson Waldron	Overnewton Anglican Community College
Boots Health Care Ltd	Pharmacy Guild of Australia (Queensland Branch)
Brisbane Girls Grammar School	Pitney Bowes Australia
Brisbane Water (NSW) Legacy	Pymble Ladies' College
Cabrini Hospital	Queensland University of Technology
Cairns Colonial Club Resort	Ravenswood School for Girls
Cairns Region Group Apprentices Ltd	Royal Automobile Club of VIC (RACV) Ltd
Calvary Health Care Tasmania Inc	Saint-Gobain Abrasives Australia Pty Ltd
Canberra Girls' Grammar School	Santa Sabina College
Cerebral Palsy League of Queensland	Savings & Loans Credit Union (S.A.) Limited
Churches of Christ Homes & Community Services Inc	SC Johnson & Son Pty Ltd
Citibank Limited	Sitel Australia Pty Ltd
Citigroup Global Markets Australia Pty Ltd	Somerville Community Services
Commonwealth Bank of Australia	Sparke Helmore
Credit Union Australia	St John of God Health Care Inc
Curtin University of Technology	Statewide Financial Management Services Pty Ltd
Deakin University	Sun Microsystems Australia Pty Ltd
Deloitte Touche Tohmatsu	TABCORP Holdings Ltd
Energy Resources of Australia Ltd	The Frank Whiddon Masonic Homes NSW
Epworth Hospital	The Friends' School
Ernst & Young	The Shell Company of Australia Pty Ltd
ExxonMobil Australia Group of Companies	TRUenergy Services Pty Ltd
Flinders University	UBS AG
Fullarton Lutheran Homes Inc	United Water International Pty Ltd
GM Holden Ltd	Uniting Church – Frontier Services
Goldman Sachs JBWere Services Pty Ltd	Uniting Health Care
Griffith University	University of Adelaide
Hays	University of Melbourne
Henry Davis York	University of New England
Hewlett-Packard Australia Pty Ltd	University of New South Wales
HLA-Envirosciences Pty Ltd	University of Queensland
IBM Australia Limited	University of South Australia
IGT (Australia) Pty Ltd	University of Sydney
Illawarra Technology Corporation	University of Technology Sydney
Insurance Australia Group Limited	University of the Sunshine Coast
J. P. Morgan Holdings Australia Limited	University of Western Australia
John Wiley & Sons Australia Ltd	University of Western Sydney
La Trobe University	University of Wollongong
Langham Hotel, Melbourne	Villa Maria Centre
Lend Lease Corporation	Warner Village Theme Parks
Loreto Mandeville Hall Catholic Girls' School	Warrigal Care
Loreto Normanhurst	Westpac Banking Corporation
Luxtica Retail Pty Ltd	Windsor Hotels (Australia) Pty Ltd
Macquarie University	
Maddocks	

# Appendices

## Glossary

### **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 actions 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 amended 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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