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# Appendices



# 01 Financial Statements



## Appendix 1 – Financial Statements

### Independent Audit Report

To the Minister for Family, Housing, Community Services and Indigenous Affairs

### Scope

We have audited the accompanying financial statements of the Equal Opportunity for Women in the Workplace Agency (the Agency) for the year ended 30 June 2008, which comprise: a statement by the Chief Executive and Chief Financial Officer; income statement; balance sheet; statement of changes in equity; cash flow statement; schedules of commitments and contingencies; a summary of significant accounting policies; and other explanatory notes.

### The Responsibility of the Chief Executive for the Financial Statements

The Agency's Chief Executive is responsible for the preparation and fair presentation of the financial statements in accordance with Finance Minister's Orders made under the *Financial Management and Accountability Act 1997* and Australian Accounting Standards, including Australian Accounting Interpretations. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### Auditor's Responsibility

My responsibility is to express an opinion on the financial statements based on our audit. Our audit has been conducted in accordance with the Australian National Audit Office Auditing Standards, which incorporate Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Agency's preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. An audit also includes

evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Agency's Chief Executive, as well as evaluating the overall presentation of the financial statements.

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

## Independence

In conducting the audit, we have followed the independence requirements of the Australian National Audit Office, which incorporate the requirements of the Australian accounting profession.

## Auditor's 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 Australian Accounting Standards, including Australian Accounting Interpretations; and
- b. give a true and fair view of the matters required by the Finance Minister's Orders including the Equal Opportunity for Women in the Workplace Agency's financial position as at 30 June 2008 and its financial performance and its cash flows for the year then ended.

Australian National Audit Office



P Hinchey  
Senior Director  
Delegate of the Auditor-General

Sydney  
13 August 2008

# 01 Financial Statements

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

In our opinion, the attached financial statements for the year ended 30 June 2008 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  
13 August 2008



**Bharti Desai**  
Chief Financial Officer  
Equal Opportunity for Women  
in the Workplace Agency  
13 August 2008

## Equal Opportunity for Women in the Workplace Agency Income Statement

for the year ended 30 June 2008

	Notes	30 June 2008 (\$)	30 June 2007 (\$)
<b>Revenue</b>			
Revenue from Government	2A	<b>2,958,000</b>	2,833,000
Sale of goods and rendering of services	2B	<b>448,034</b>	487,547
<b>Total revenue</b>		<b>3,406,034</b>	3,320,547
<b>Gains</b>			
Sale of assets	2C	<b>3,975</b>	–
Other gains	2D	<b>43,000</b>	99,010
<b>Total gains</b>		<b>46,975</b>	99,010
<b>Total income</b>		<b>3,453,009</b>	3,419,557
<b>Expenses</b>			
Employee benefits	3A	<b>1,942,576</b>	1,619,224
Suppliers	3B	<b>1,316,582</b>	1,437,199
Depreciation and amortisation	3C	<b>169,907</b>	170,755
<b>Total expenses</b>		<b>3,429,065</b>	3,227,178
<b>Surplus (deficit)</b>		<b>23,944</b>	192,379

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

# 01 Financial Statements

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

as at 30 June 2008

	Notes	30 June 2008 (\$)	30 June 2007 (\$)
<b>Assets</b>			
<b>Financial assets</b>			
Cash and cash equivalents	4A	184,643	133,489
Trade and other receivables	4B	1,673,793	2,053,422
<b>Total financial assets</b>		<b>1,858,436</b>	2,186,911
<b>Non-financial assets</b>			
Land and buildings	5A,C	475,529	–
Infrastructure, plant and equipment	5B,C	12,771	21,030
Intangibles	5D	624,555	499,634
Other non-financial assets	5E	5,160	4,127
<b>Total non-financial assets</b>		<b>1,118,015</b>	524,791
<b>Total assets</b>		<b>2,976,451</b>	2,711,702
<b>Liabilities</b>			
<b>Payables</b>			
Suppliers	6A	–	41,551
Other payables	6B	321,976	256,305
<b>Total payables</b>		<b>321,976</b>	297,856
<b>Provisions</b>			
Employee provisions	7A	481,955	235,695
Other provisions	7B	–	29,575
<b>Total provisions</b>		<b>481,955</b>	265,270
<b>Total liabilities</b>		<b>803,931</b>	563,126
<b>Net assets</b>		<b>2,172,520</b>	2,148,576
<b>Equity</b>			
Contributed equity		1,399,000	1,399,000
Reserves		40,043	40,043
Retained surplus		733,477	709,533
<b>Total equity</b>		<b>2,172,520</b>	2,148,576
Current assets		1,863,596	2,191,038
Non-current assets		1,112,855	520,664
Current liabilities		716,054	540,293
Non-current liabilities		87,877	22,833

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 2008

Item	Retained Earnings		Asset Revaluation Reserves		Contributed Equity		TOTAL EQUITY	
	2008 (\$)	2007 (\$)	2008 (\$)	2007 (\$)	2008 (\$)	2007 (\$)	2008 (\$)	2007 (\$)
Opening balance as at 1 July	709,533	517,154	40,043	40,043	1,399,000	1,399,000	2,148,576	1,956,197
Surplus	23,944	192,379	n/a	n/a	n/a	n/a	23,944	192,379
<b>Closing balance as at 30 June</b>	<b>733,477</b>	<b>709,533</b>	<b>40,043</b>	<b>40,043</b>	<b>1,399,000</b>	<b>1,399,000</b>	<b>2,172,520</b>	<b>2,148,576</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 Cashflow Statement

for the year ended 30 June 2008

	Notes	30 June 2008 (\$)	30 June 2007 (\$)
<b>Operating activities</b>			
<b>Cash received</b>			
Goods and services		446,818	522,264
Appropriations		3,308,000	2,633,000
GST received from ATO		260,390	130,471
<b>Total cash received</b>		<b>4,015,208</b>	3,285,735
<b>Cash used</b>			
Employees		1,696,316	1,585,230
Suppliers		1,281,749	1,280,949
GST paid to ATO		227,867	154,536
<b>Total cash used</b>		<b>3,205,932</b>	3,020,715
<b>Net cash flows from operating activities</b>	8	<b>809,276</b>	265,020
<b>Investing activities</b>			
<b>Cash received</b>			
Proceeds from sales of infrastructure, plant and equipment		5,722	–
<b>Total cash received</b>		<b>5,722</b>	–
<b>Cash used</b>			
Purchase of infrastructure, plant and equipment		509,494	14,633
Purchase of intangibles		254,350	510,258
<b>Total cash used</b>		<b>763,844</b>	524,891
<b>Net cash (used by) investing activities</b>		<b>(758,122)</b>	(524,891)
Net increase/(decrease) in cash held		51,154	(259,871)
Cash at the beginning of the reporting period		133,489	393,360
<b>Cash at the end of the reporting period</b>	4A	<b>184,643</b>	133,489

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 2008

	30 June 2008 (\$)	30 June 2007 (\$)
<b>By type</b>		
<b>Commitments receivable</b>		
GST recoverable on commitments	94,227	14,585
<b>Total commitments receivable</b>	<b>94,227</b>	14,585
<b>Other commitments</b>		
Operating leases	1,036,499	160,430
<b>Total other commitments</b>	<b>1,036,499</b>	160,430
<b>Net commitments by type</b>	<b>942,272</b>	145,845
<b>By maturity</b>		
<b>Commitments receivable</b>		
Other commitments receivable		
One year or less	18,785	14,585
From one to five years	75,442	–
<b>Total other commitments receivable</b>	<b>94,227</b>	14,585
<b>Operating lease commitments</b>		
One year or less	206,634	160,430
From one year to five years	829,865	–
<b>Total operating lease commitments</b>	<b>1,036,499</b>	160,430
<b>Net commitments by maturity</b>	<b>942,272</b>	145,845

NB: Commitments are GST inclusive where relevant.

Operating leases are effectively non-cancellable and comprise a lease for office accommodation.

### Leases for office accommodation

Lease payments are subject to increase of 4% per annum as per lease agreement.

The lease term is 5 years.

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

as at 30 June 2008

There are no contingent liabilities or assets as at 30 June 2008.

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

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

for the year ended 30 June 2008

Note 1:	Summary of Significant Accounting Policies
Note 2:	Income
Note 3:	Operating Expenses
Note 4:	Financial Assets
Note 5:	Non-Financial Assets
Note 6:	Payables
Note 7:	Provisions
Note 8:	Cash Flow Reconciliation
Note 9:	Senior Executive Remuneration
Note 10:	Remuneration of Auditors
Note 11:	Financial Instruments
Note 12:	Appropriations
Note 13:	Reporting of Outcomes
Note 14:	Compensation and Debt Relief

## **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 (EOWA) is an Australian Public Service organisation. EOWA's vision is to achieve equal opportunity for women in Australian workplaces. EOWA's mission is to lead Australian employers to create workplaces where women's contribution is equally valued, recognised and rewarded by:

- providing education and leading edge solutions,
- building sustainable 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 Preparation of the Financial Report**

The Financial Statements and notes are required by section 49 of the *Financial Management and Accountability Act 1997* and are a General Purpose Financial Report.

The Financial Statements and notes have been prepared in accordance with:

- Finance Minister's Orders (FMOs) for reporting periods ending on or after 1 July 2007; and

- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period

The financial report has been prepared on an accrual basis and is in accordance with historical cost convention, except for certain assets at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The financial report is presented in Australian dollars.

Unless an alternative treatment is specifically required by an Accounting Standard or the FMOs, assets and liabilities are recognised in the Balance Sheet when, and only when, it is probable that future economic benefits will flow to the agency, 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 unrealised are reported in the Schedule of Commitments and or the Schedule of Contingencies.

Unless alternative treatment is specifically required by an accounting standard, revenues and expenses are recognised in the Income Statement when, and only when the flow, consumption or loss of economic benefits has occurred and can be reliably measured.

### **1.3 Significant Accounting Judgements and Estimates**

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting period.

### **1.4 Statement of Compliance**

#### **Adoption of new Australian Accounting Standards requirements**

No accounting standard has been adopted earlier than the application date as stated in the standard. The following new standards are applicable to the current reporting period.

#### **Financial instrument disclosure**

*AASB 7 Financial Instrument: Disclosures* is effective for reporting periods beginning on or after 1 January 2007 (the 2007-08 financial year) and amends the disclosure requirements for financial instruments. In general AASB 7 requires greater disclosure than that previously required. Associated with the introduction of AASB 7, a number of accounting standards were amended to reference the new standard or remove the present disclosure requirements through 2005-10 Amendments to

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Australian Accounting Standards [AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023 & AASB 1038]. These changes have no financial impact but will effect the disclosure presented in future financial reports.

The following new standards (including reissued standards), amendments to standards, erratum or interpretations for the current financial year have no material financial impact on EOWA:

- AASB 101 *Presentations of Financial Statements* (reissued October 2006);
- AASB 1048 *Presentations and Application of Standards* (reissued September 2007);
- 2007-04 *Amendments to Australian Accounting Standards arising from ED 151 and Other Amendments and Erratum: Proportionate Consolidation*;
- 2007-05 *Amendments to Australian Accounting Standard – Inventories Held for Distribution by Not-for-Profit Entities [AASB 102]*;
- 2007-07 *Amendments to Australian Accounting Standards [AASB 1, AASB 2, AASB 4, AASB 5, AASB 107 & AASB 128]*;
- AASB interpretation 10 *Interim Financial Reporting and Impairment*;
- AASB Interpretation 11 *AASB2 – Group and Treasury Share Transactions and 2007-1 Amendments to Australian Accounting Standards arising from AASB Interpretation 11*;
- AASB Interpretation 1003 *Australian Petroleum Resource Rent Tax*.

## Future Australian Accounting Standard requirements

The following new standards, amendments to standards or interpretations have been issued by the Australian Accounting Standards board but are effective for future reporting periods. It is estimated that adopting these pronouncements when effective will have no material financial impact on future reporting periods:

- AASB 3 *Business Combinations*;
- AASB 8 *Operating Segments and 2007-3 Amendments to Australian Accounting standards arising from AASB 8*;
- AASB 101 *Presentation of Financial Statements* (reissued September 2007) and 2007-08 *Amendments to Australian Accounting Standards arising from AASB 101*;
- AASB 123 *Borrowing costs and 2007-06 Amendments to Australian Accounting Standards arising from AASB 123*;
- AASB 127 *Consolidated and Separate Financial Statements and 2008-03 Amendments to Australian Accounting Standards from AASB 3 and AASB 127 [AASBs 1, 2, 4, 5, 7, 101, 107, 112, 114, 116, 121, 128, 131, 132, 133, 134, 136, 137, 138 & 139 and Interpretations 9 & 107]*;
- AASB 1004 *contributions*;

- AASB 1050 *Administered Items and 2007-9 Amendments to Australian Accounting standards arising from the Review of AASs 27, 29 and 31*;
- AASB 1051 *Land under Roads*;
- AASB 1052 *Disaggregated Disclosures*;
- 2008-1 *Amendments to Australian Accounting Standard – Share-based Payments: Vesting Conditions and Cancellations [AASB 2]*;
- 2008-2 *Amendments to Australian Accounting Standards – Puttable financial Instruments and Obligations arising on Liquidation [AASB7, AASB 101, AASB 132, AASB 139 & Interpretations 2]*;
- AASB Interpretation 1 *Changes in Existing Decommissioning, Restoring and Similar Liabilities*;
- AASB Interpretation 4 *Determining whether an Arrangement contains a Lease*;
- AASB Interpretation 12 *Service Concession Arrangements and 2007-2 Amendments to Australian Accounting Standards arising from Interpretation 12*;
- AASB Interpretation 13 *Customer Loyalty Programmes*;
- AASB Interpretation 14 *AASB 119 – The Limit on a Defined Benefit Asset, Minimum Funding Requirement and their Interaction*;
- AASB Interpretation 129 *Service Concession Arrangements; Disclosures*;
- AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities*.

## Other

The following standards and interpretations have been issued but are not applicable to the operations of EOWA:

- AASB 1049 *Financial Reporting of General Government Sectors by Governments*
- 2008-4 *Amendments to Australian Accounting Standard – Key Management Personnel Disclosures by Disclosing Entities [AASB 124]*.

## 1.5 Revenue

### Revenue from Government

Amounts appropriated for departmental outputs appropriations for the year are adjusted for any formal additions and reductions, and are recognised as revenue when the agency gains control of the appropriation, 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.

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## 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 neither 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 EOWA.

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 from the transaction will flow to EOWA.

Receivables for goods and services are recognised at the nominal amounts due, less any provision for bad and doubtful debts. Collection of debts is reviewed at balance date. Provision is made when collection of a debt is no longer probable.

## 1.6 Gains

### Resources Received Free of Charge

Services received free of charge are recognised as gains 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 or for nominal consideration are recognised as gains at their fair value when the asset qualifies for recognition, unless received from another government agency or authority as a consequence of a restructuring of administrative arrangements.

### Sale of Assets

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

## 1.7 Transactions with the Government as Owner

### Equity injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) are recognised directly in Contributed Equity in that year.

## 1.8 Employee Benefits

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 at 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 calculated on the basis of 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 long service leave liability takes into account attrition rates and pay increases through promotion and inflation.

### Separation and Redundancy

Provision is made for separation and redundancy benefit payments. EOWA recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

### 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. This liability is reported by the Department of Finance and Deregulation as an administered item.

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The CSS and PSS are defined benefit schemes. The PSSap is a defined contribution scheme.

EOWA makes employer contributions to the employee superannuation scheme at rates determined by an actuary to be sufficient to meet the cost to the Government of the superannuation entitlements of EOWA's employees. EOWA accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June 2008 represents outstanding contributions for the final fortnight of the year.

## **1.9 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.

## **1.10 Cash**

Cash and cash equivalents includes notes and coins held and any deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value. Cash is recognised at its nominal amount.

## **1.11 Financial assets**

EOWA's financial assets comprise 'loans and receivables'.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Financial assets are recognised and derecognised upon 'trade date'.

### **Loans and receivables**

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. They are included in current assets, except for maturities greater than 12 months after the balance sheet date. These are classified as non-current assets. Loans and receivables are measured at amortised cost using the effective interest method, less impairment.

## **1.12 Financial Liabilities**

EOWA's financial liabilities comprise 'supplier and other payables'.

Financial liabilities are recognised and derecognised upon 'trade date'.

### **Supplier and other payables**

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received, irrespective of having been invoiced.

## **1.13 Contingent Liabilities and Contingent Assets**

Contingent Liabilities and Assets are not recognised in the Balance Sheet but are reported in the relevant schedule and notes. They may arise from uncertainty as to the existence of a liability or asset, or represent an existing liability (asset) in respect of which settlement is not probable or the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable, but not virtually certain, and contingent liabilities are disclosed when settlement is greater than remote.

## **1.14 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.

## **1.15 Infrastructure, Plant and Equipment**

### **Asset Recognition Threshold**

Purchases of infrastructure, 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 are 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 restoration obligations recognised.

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## Revaluations

Land, buildings, plant and equipment are carried at fair value, and are 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.

Asset class	Fair value measured at
Leasehold improvements	Depreciated replacement 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 it reverses a previous revaluation decrement of the same asset class previously recognised through the operating result. Revaluation decrements for a class of assets are recognised directly through the operating result, except to the extent they reverse a previous revaluation increment for that class.

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

## Depreciation

Depreciable infrastructure, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to EOWA using the straight-line method of depreciation. Leasehold improvements are depreciated 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 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:

	2008	2007
Leasehold improvements	<b>Lease term</b>	Lease term
Plant and equipment	<b>3 to 9 years</b>	3 to 9 years

## Impairment of Non-Financial Asset

Non-current assets which are not held to generate cash inflows are carried at fair value. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount less cost to sell is less than its carrying amount.

### 1.16 Intangibles

EOWA's intangibles comprise internally developed software for internal use. These assets are carried at cost less accumulated amortisation.

Software is amortised on a straight-line basis over its anticipated useful life. The useful life of EOWA's software is 5 years (2006-07: 5 years).

All software assets were assessed for indications of impairment as at 30 June 2008.

### 1.17 Taxation

EOWA is exempt from all forms of taxation except fringe benefits tax (FBT) 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.

### 1.18 Comparative Figures

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

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## Note 2: Income

	2008 (\$)	2007 (\$)
<b>Revenues</b>		
<b>Note 2A: Revenue from Government</b>		
Appropriations for outputs	2,958,000	2,833,000
<b>Total revenue from Government</b>	<b>2,958,000</b>	<b>2,833,000</b>
<b>Note 2B: Sale of goods and rendering of services</b>		
Rendering of services – external entities	448,034	487,547
<b>Total sale of goods and rendering of services</b>	<b>448,034</b>	<b>487,547</b>
<b>Gains</b>		
<b>Note 2C: Sale of assets</b>		
<i>Land and building:</i>		
Proceeds from sales	5,544	–
<i>Infrastructure, plant and equipment:</i>		
Proceeds from sale	177	–
Carrying value of assets sold	(1,746)	–
<b>Net gain from sale of assets</b>	<b>3,975</b>	<b>–</b>
<b>Note 2D: Other gains</b>		
<i>Resources received from related entities:</i>		
Auditors remuneration	28,000	27,000
<b>Total resources from related entities</b>	<b>28,000</b>	<b>27,000</b>
<i>Resources received free from external entities:</i>		
Resources free of charge – publications and printing	15,000	22,010
Resources free of charge – research fees	–	50,000
Total resources from external entities	15,000	72,010
<b>Total other gains</b>	<b>43,000</b>	<b>99,010</b>

## Note 3: Operating Expenses

	2008 (\$)	2007 (\$)
<b>Note 3A: Employee Benefits</b>		
Wages and salaries	<b>1,338,799</b>	1,218,939
Superannuation	<b>208,125</b>	178,853
Leave and other entitlements	<b>125,568</b>	68,263
Separation and redundancy	<b>133,910</b>	–
Other employee expenses	<b>136,174</b>	153,169
<b>Total employee expenses</b>	<b>1,942,576</b>	1,619,224
<b>Note 3B: Suppliers</b>		
Provision of goods – external entities	<b>485,462</b>	460,945
Rendering of services – related entities	<b>46,533</b>	47,592
Rendering of services – external entities	<b>548,106</b>	658,571
Operating lease rentals*	<b>169,310</b>	209,059
Other supplier expenses	<b>60,889</b>	53,765
Workers' compensation premiums	<b>6,282</b>	7,267
<b>Total supplier expenses</b>	<b>1,316,582</b>	1,437,199
* These comprise minimum lease payments only.		
<b>Note 3C: Depreciation and Amortisation</b>		
<b>Depreciation</b>		
Infrastructure, plant and equipment	<b>6,513</b>	4,518
Building – leasehold improvements	<b>33,965</b>	96,730
<b>Total depreciation</b>	<b>40,478</b>	101,248
<b>Amortisation</b>		
Intangibles – computer software	<b>129,429</b>	69,507
<b>Total amortisation</b>	<b>129,429</b>	69,507
<b>Total depreciation and amortisation</b>	<b>169,907</b>	170,755

# 01 Financial Statements

## Note 4: Financial Assets

	2008 (\$)	2007 (\$)
<b>Note 4A: Cash and cash equivalents</b>		
Cash at bank	183,643	132,489
Cash on hand	1,000	1,000
<b>Total cash and cash equivalents</b>	<b>184,643</b>	133,489
<b>Note 4B: Trade and other receivables</b>		
Goods and services	4,559	3,343
GST receivable from the Australian Taxation Office	19,234	50,079
Appropriations receivable – for existing outputs	1,650,000	2,000,000
<b>Total receivables (net)</b>	<b>1,673,793</b>	2,053,422

All receivables are current assets.

All receivables are with entities external to the entity. Credit terms are net 30 days (2007: 30 days).

Appropriations receivable undrawn are appropriations controlled by EOWA 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>1,672,440</b>	2,052,997
<b>Overdue by:</b>		
Less than 30 days	65	425
30 to 60 days	1,288	–
<b>Total receivables (gross)</b>	<b>1,673,793</b>	2,053,422

## Note 5: Non-Financial Assets

	2008 (\$)	2007 (\$)
<b>Note 5A: Land and Buildings</b>		
<b>Leasehold improvements</b>		
– At fair value	509,494	291,025
– Accumulated amortisation	(33,965)	(291,025)
<b>Total leasehold improvements</b>	<b>475,529</b>	<b>–</b>
<b>Total land and buildings (non-current)</b>	<b>475,529</b>	<b>–</b>

No indications of impairment exist for land and buildings.

## Note 5B: Infrastructure, Plant and Equipment

<b>Infrastructure, plant and equipment</b>		
– At fair value	43,083	46,508
– Accumulated depreciation	(30,312)	(25,478)
<b>Total infrastructure, plant and equipment (non-current)</b>	<b>12,771</b>	<b>21,030</b>

No indications of impairment exist for infrastructure, plant and equipment.

## Note 5C: Analysis of Infrastructure, Plant and Equipment

**Table A – Reconciliation of the opening and closing balances of infrastructure, plant and equipment (2007-08)**

Item	Buildings – Leasehold Improvements (\$)	Other IP&E (\$)	Total (\$)
<b>As at 1 July 2007</b>			
Gross book value	291,025	46,508	337,533
Accumulated depreciation/ amortisation	(291,025)	(25,478)	(316,503)
<b>Opening net book value</b>	<b>–</b>	<b>21,030</b>	<b>21,030</b>
<i>Additions:</i>			
By purchase	509,494	–	509,494
Depreciation/amortisation expense	(33,965)	(6,513)	(40,478)
<i>Disposals:</i>			
Other disposals	(291,025)	(3,425)	(294,450)
Depreciation on disposal	291,025	1,679	292,704
<b>As at 30 June 2008</b>			
Gross book value	509,494	43,083	552,577
Accumulated depreciation/ amortisation	(33,965)	(30,312)	(64,277)
<b>Closing net book value</b>	<b>475,529</b>	<b>12,771</b>	<b>488,300</b>

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**Table A – Reconciliation of the opening and closing balances of infrastructure, plant and equipment (2006-07)**

Item	Buildings – Leasehold Improvements (\$)	Other IP&E (\$)	Total (\$)
<b>As at 1 July 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>Opening net book value</b>	<b>96,730</b>	<b>10,915</b>	<b>107,645</b>
<i>Additions:</i>			
By purchase	–	14,633	<b>14,633</b>
Depreciation/amortisation expense	(96,730)	(4,518)	<b>(101,248)</b>
<b>As at 30 June 2007</b>			
Gross book value	291,025	46,508	<b>337,533</b>
Accumulated depreciation/ amortisation	(291,025)	(25,478)	<b>(316,503)</b>
<b>Closing net book value</b>	<b>–</b>	<b>21,030</b>	<b>21,030</b>

## Note 5D: Intangible Assets

	2008 (\$)	2007 (\$)
<i>Computer software at cost:</i>		
Internally developed	<b>995,357</b>	1,886,834
Accumulated amortisation	<b>(370,802)</b>	(1,387,200)
<b>Total intangibles (non-current)</b>	<b>624,555</b>	499,634

No indications of impairment exist for intangible assets.

**Table B – Reconciliation of the opening and closing balances of intangibles (2007-08)**

Item	Computer Software (\$)	Intangibles Total (\$)
<b>As at 1 July 2007</b>		
Gross book value	<b>1,886,834</b>	<b>1,886,834</b>
Accumulated depreciation/ amortisation	<b>(1,387,200)</b>	<b>(1,387,200)</b>
<b>Opening net book value</b>	<b>499,634</b>	<b>499,634</b>
<i>Additions:</i>		
By purchase or internally developed	254,350	<b>254,350</b>
Depreciation/amortisation expense	(129,429)	<b>(129,429)</b>
<i>Disposal:</i>		
Other disposals	(1,145,827)	<b>(1,145,827)</b>
Depreciation on disposal	1,145,827	<b>1,145,827</b>
<b>As at 30 June 2008</b>		
Gross book value	<b>995,357</b>	<b>995,357</b>
Accumulated depreciation/amortisation	<b>(370,802)</b>	<b>(370,802)</b>
<b>Closing net book value</b>	<b>624,555</b>	<b>624,555</b>

**Table B – Reconciliation of the opening and closing balances of intangibles (2006-07)**

Item	Computer Software (\$)	Intangibles Total (\$)
<b>As at 1 July 2006</b>		
Gross book value	1,376,576	1,376,576
Accumulated depreciation/amortisation	(1,317,693)	(1,317,693)
<b>Opening net book value</b>	<b>58,883</b>	<b>58,883</b>
<i>Additions:</i>		
By purchase or internally developed	510,258	510,258
Depreciation/amortisation expense	(69,507)	(69,507)
<b>As at 30 June 2007</b>		
Gross book value	1,886,834	1,886,834
Accumulated depreciation/amortisation	(1,387,200)	(1,387,200)
<b>Closing net book value</b>	<b>499,634</b>	<b>499,634</b>

#### Note 5E: Other Non-Financial Assets

	2008 (\$)	2007 (\$)
Prepayments	5,160	4,127
<b>Total other non-financial assets</b>	<b>5,160</b>	<b>4,127</b>

All other non-financial assets are current assets.

No indicators of impairment were found for other non-financial assets.

#### Note 6: Payables

	2008 (\$)	2007 (\$)
<b>Note 6A: Suppliers</b>		
Trade creditors	–	41,551
<b>Total supplier payables</b>	<b>–</b>	<b>41,551</b>

All supplier payables are current liabilities.

#### Note 6B: Other Payables

	2008 (\$)	2007 (\$)
GST payable to ATO	7,233	5,555
Accrued expenses	130,786	102,572
Lease incentives	51,287	28,178
Unearned revenue	132,670	120,000
<b>Total other payables</b>	<b>321,976</b>	<b>256,305</b>

All other payables are current liabilities.

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## Note 7: Provisions

	2008 (\$)	2007 (\$)
<b>Note 7A: Employee Provisions</b>		
Salaries and wages	23,566	11,039
Leave	305,479	209,926
Other	152,910	14,730
<b>Total employee provisions</b>	<b>481,955</b>	<b>235,695</b>
Current	394,078	212,862
Non-current	87,877	22,833
<b>Total employee provisions</b>	<b>481,955</b>	<b>235,695</b>

The classification of current includes amounts for which there is not an unconditional right to defer settlement by one year, hence in the case of employee provisions the above classification does not represent the amount expected to be settled within one year of reporting date. Employee provisions expected to be settled in twelve months from the reporting date are \$394,078, (2007: \$212,862), and in excess of one year \$87,877 (2007: \$22,833).

## Note 7B: Other Provisions

Restoration obligations	–	29,575
<b>Total other provisions</b>	<b>–</b>	<b>29,575</b>

All other provisions are current liabilities.

## Note 8: Cash Flow Reconciliation

	2008 (\$)	2007 (\$)
<b>Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement</b>		
Cash Flow Statement	184,643	133,489
Balance Sheet	184,643	133,489
<b>Reconciliation of operating result to net cash from operating activities</b>		
Add:		
Net operating result	23,944	192,379
Depreciation and amortisation	169,907	170,755
Net gain/loss on sale of non-current assets	(3,975)	–
(Increase) / decrease in net receivables	(1,216)	34,717
(Increase) / decrease in OPA receivables	350,000	(200,000)
(Increase) / decrease in GST receivable	30,845	(22,190)
(Increase) / decrease in prepayments	(1,034)	(905)
Increase / (decrease) in employee provisions	246,260	33,993
Increase / (decrease) in supplier payables	(7,133)	58,144
Increase / (decrease) in GST payable	1,678	(1,873)
<b>Net cash from / (used by) operating activities</b>	<b>809,276</b>	<b>265,020</b>

## Note 9: Senior Executive Remuneration

	2008	2007
The number of senior executives who received or were due to receive total remuneration of \$130,000 or more:		
\$190,000 to \$204,999	–	1
\$220,000 to \$234,999	1	–
<b>The aggregate amount of total remuneration of executives shown above.</b>	<b>\$222,792</b>	<b>\$199,563</b>

## Note 10: Remuneration of Auditors

	2008 (\$)	2007 (\$)
Financial statement audit services are provided free of charge to the Agency.		
The fair value of audit services provided was:	<b>28,000</b>	27,000
No other services are provided by the Auditor-General.		

## Note 11: Financial Instruments

### Note 11A: Categories of financial instruments

	2008 (\$)	2007 (\$)
<b>Loans and receivables</b>		
Cash and cash equivalents	<b>184,643</b>	133,489
Trade receivables	<b>4,559</b>	3,343
<b>Carrying amount of financial assets</b>	<b>189,202</b>	136,832
<b>Financial Liabilities</b>		
At amortised cost		
Trade creditors	–	41,551
Other payables	<b>263,456</b>	222,572
<b>Carrying amount of financial liabilities</b>	<b>263,456</b>	264,123

### Note 11B: Fair value of financial instruments

#### Financial Assets

The net fair values of Cash and cash equivalents and Goods and services receivable approximate their carrying amounts.

#### Financial Liabilities

The net fair values of Trade creditors and Other payables approximate their carrying amounts.

### Note 11C: Credit Risk

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.

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## Note 11D: Liquidity Risk

EOWA's financial liabilities are trade creditors and other payables. The exposure to liquidity risk is based on the probability that EOWA may encounter difficulty in meeting its obligations. This is highly unlikely due to appropriations funding, and mechanisms available to EOWA and internal policies and procedures put in place to ensure there are appropriate resources to meet its financial obligations.

## Note 11E: Market Risk

EOWA holds basic financial instruments that do not expose EOWA to certain market risks. EOWA is not exposed to 'Currency Risk' or 'Other Price Risk'.

## Note 12: Appropriations

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

Particulars	Departmental Outputs	
	2008 (\$)	2007 (\$)
<b>Balance carried from previous year</b>	<b>2,133,489</b>	2,193,360
Appropriation Act (No. 1) 2007-08	<b>2,972,000</b>	2,833,000
Reduction of appropriations (Appropriation Act section 9)	<b>(14,000)</b>	–
Refunds credited (FMAA s30)	–	–
Sub-total annual appropriation	<b>2,958,000</b>	2,833,000
Appropriations to take account of recoverable GST (FMAA s30A)	<b>260,390</b>	130,471
Annotations to 'net appropriations' (FMA s31)	<b>452,539</b>	522,264
Total appropriations available for payments	<b>5,804,418</b>	5,679,095
Cash payments made during the year (GST inclusive)	<b>3,969,775</b>	3,545,606
<b><i>Balance of authority to draw cash from the CRF for ordinary annual services appropriations</i></b>	<b>1,834,643</b>	2,133,489
Represented by:		
Cash at bank and on hand	<b>184,643</b>	133,489
Receivable – departmental appropriations	<b>1,650,000</b>	2,000,000
<b>Total</b>	<b>1,834,643</b>	2,133,489

## Note 13: Reporting of Outcomes

### Net Cost of Outcome Delivery

	Outcome 1	
	2008 (\$)	2007 (\$)
Departmental expenses	<b>3,429,065</b>	3,227,178
<b>Total expenses</b>	<b>3,429,065</b>	3,227,178
Costs recovered from provision of goods and services to the non-government sector		
Departmental	<b>463,034</b>	559,557
<b>Total costs recovered</b>	<b>463,034</b>	559,557
Goods and services revenue from related entities	<b>28,000</b>	27,000
<b>Total other external revenues</b>	<b>491,034</b>	586,557
<b>Net cost / (contribution) of outcome</b>	<b>2,938,031</b>	2,640,621

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.

## Note 14: Compensation and Debt Relief

Departmental	2008 (\$)	2007 (\$)
No compensation and Debt Relief Payments were made during the period	–	–
No payments were made under s73 of the <i>Public Service Act 1999</i> during the reporting period	–	–

## 02 Occupational Health and Safety

In accordance with subsection 74(1) of the *Occupational Health and Safety 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.

A Health and Safety representative was 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. To assist in the transition to new premises in 2008, all staff had an ergonomic assessment carried out by an occupational therapist.

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 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.

## **Organisation, Functions and Decision-Making Powers**

EOWA is a statutory authority located within the portfolio of the Australian Commonwealth Department of Family, Housing, Community Services and Indigenous Affairs (FaHCSIA).

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 for the Status of Women and the Minister for Housing, the Hon. Tanya Plibersek MP (current Minister) and the former Minister of Employment and Workplace Relations, the Hon. Joe Hockey MP.

Following the Machinery of Government changes, EOWA was moved from the Department of Employment and Workplace Relations to the Department of Families, Housing, Community Services and Indigenous Affairs.

## **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

## 03 Freedom of Information

### **Facilities Provided**

An EOWA staff member is appointed as the Freedom of Information (FOI) 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

## Advertising and Market Research 04

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 \$7,844. A detailed list is as follows:

### Advertising Agencies

Name	Summary description of the nature and purpose of the consultancy	Cost
Adage Pty Ltd	Recruitment	\$ 150.00
Careermums Pty Ltd	Recruitment	\$ 93.50
HMA Blaze	Recruitment	\$ 3,421.45
	<b>Total</b>	<b>\$ 3,664.95</b>

### Media Advertising Organisations

Name	Summary description of the nature and purpose of the consultancy	Cost
Australian Associated Press	Media Services	\$ 4,179.42
	<b>Total</b>	<b>\$ 4,179.42</b>

## 05 Ecologically Sustainable Development 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 and the *Commonwealth Energy Policy – Energy Efficiency in Government Operations* (EEGO).

The key objectives of the Commonwealth Energy Policy require EOWA to:

- Meet new energy intensity targets by June 2011
- 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 EEGO policy forms part of the Australian Government's climate change strategy. Its purpose is to reduce the energy consumption of Australian Government operations with particular emphasis on building energy efficiency.

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

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

## 06 Discretionary Grants

No Discretionary Grants have been provided.

## Consultancy Contracts During 2007-2008

### Justification

- A. Specialist skills not available
- B. Lack of in-house resources
- C. Need for independent review

### Selection Process Used

- 1. Advertised publicly
- 2. Selective Tendering process
- 3. Pre-existing contract
- 4. Specialist experience/skills
- 5. Approved consultants register

## Consultancies let in 2007-08 of \$10,000 or more

Name of Consultant	Description of Nature and Purpose	Contract Price	Selection Process Used	Justification Of Decision
Avant Card	EOCFW – promotional postcards – concept design and printing	\$13,134	4	B
Avenue Graphic Design	Concept designs, art work and printing of publications	\$40,624	2	A, B
Beethoven Computers	Reporting system, scoping and training services	\$59,400	1	A, B
Blindcrow P/L	IT Project management services	\$31,323	2	A, B
Department of Employment and Workplace Relations	Provision of IT infrastructure, development and Corporate services under a memorandum of understanding	\$231,002	2	A, B
Hays Recruitment	Temporary staff	\$45,053	4	B
Hudson Global Res.	Temporary staff	\$49,406		
Ozelearn P/L	Establishing and hosting of the SBH Tool	\$33,320	4	A, B

## 08 EOWA Staffing

The staffing profiles of EOWA as at 30 June 2008 and 30 June 2007 are shown respectively in the following tables:

### General Staffing Profile – 30 June 2008

Band	Ongoing (including F/T and P/T totals)	Non ongoing*	F/T	P/T	Men	Women	Employee under Public Service Act	Location
PEO	1	0	1	0	0	1	1	Sydney
SES Band 1	0	0	0	0	0	0	0	Sydney
EL 1 and 2	5	0	5	0	0	5	5	Sydney except one in Brisbane
APS Level 5 and 6	7	7	11	3	0	14	14	Sydney
APS Level 2 to 4	3	4	3	4	1	6	7	Sydney
APS Level 1	0	0	0	0	0	0	0	
<b>Total</b>	<b>16</b>	<b>11</b>	<b>20</b>	<b>7</b>	<b>1</b>	<b>26</b>	<b>27</b>	<b>Sydney &amp; Brisbane</b>

\* EOWA engages non-ongoing staff each year to perform report receipting and assessment duties in the timeframe required under the EOWW Act. Those staff engaged on contract for this purpose are not included in this data.

### General Staffing Profile – 30 June 2007

Band	Ongoing (including F/T and P/T totals)	Non ongoing*	F/T	P/T	Men	Women	Employee under Public Service Act	Location
PEO	1	0	1	0	0	1	1	Sydney
SES Band 1	0	0	0	0	0	0	0	Sydney
EL 1 and 2	5	0	5	0	0	5	5	Sydney except one in Brisbane
APS Level 5 and 6	6	5	7	4	0	11	11	Sydney
APS Level 2 to 4	1	4	3	2	1	4	5	Sydney
APS Level 1	0	0	0	0	0	0	0	
<b>Total</b>	<b>13</b>	<b>9</b>	<b>16</b>	<b>6</b>	<b>1</b>	<b>21</b>	<b>22</b>	<b>Sydney &amp; Brisbane</b>

### EEO Groups as at 30 June 2008

Band	Culturally and Linguistically Diverse Backgrounds	Aboriginal or Torres Strait 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	4	0	1	14	14
APS Level 2 to 4	2	0	0	6	7
<b>Total</b>	<b>7</b>	<b>0</b>	<b>2</b>	<b>26</b>	<b>27</b>

\* EOWA engages non-ongoing staff each year to perform report receipting and assessment duties in the timeframe required under the EOWW Act. Those staff engaged on contract for this purpose are not included in this data.

### Staff Turnover during 2007-2008

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	0	0	0	Promotion to other APS Agency/ Resignation/ End of contract	0	4	4
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>

\* EOWA engages non-ongoing staff each year to perform report receiving 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 2008:

Band	Lower Salary	Upper Salary
PEO	Not Applicable	
EL 2	89,374	113,403
EL 1	77,492	91,805
APS Level 6	60,764	73,690
APS Level 5	56,045	59,428
APS Level 4	50,202	54,550
APS Level 3	45,046	48,640
APS Level 2	39,711	43,842
APS Level 1	35,064	38,622

### Certified Agreement (CA) and Australian Workplace Agreement (AWA) – Employees Covered as at 30 June 2008

Agreement	Band	Employees Covered
Australian Workplace Agreement	SES	0
	Non-SES	8
Certified Agreement	APS	18
<b>Total</b>		<b>26*</b>

\* PEO not covered by CA or AWA.

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

## 09 Non-Compliant Organisations

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 2007-08 reporting year, as at 17 October 2008.

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.

### 2008 Non-Compliant List

Organisation	Location	Industry Sector
1 A J Mills & Sons Pty Ltd	Lismore, NSW	Transport, Postal & Warehousing
2 Berri Hotel Incorporated	Berri, SA	Accommodation
3 Charles Hull Contracting Co Pty Ltd	Waroona, WA	Construction Services
4 Fashion Fair Pty Ltd	Lidcombe, NSW	Clothing Retailing
5 J J Richards & Sons Pty Ltd (incorporating J.J. Richards Pty Ltd; J.J.R. Engineering Pty Ltd; Regwaste Australia; EnviroCom Australia)	Cleveland, QLD	Waste Collection, Treatment & Disposal Services
6 Kays Bag Stores	Revesby, NSW	Retail Trade
7 Morgan's Supa IGA (trading name; legal name is Janagrom Nominees Pty Ltd)	Melton, VIC	Food Retailing
8 Nowshire Pty Ltd	Brisbane, QLD	Other Administrative Services
9 Rivers Australia	Prahran, VIC	Clothing Retailing
10 Ross Cosmetics Aust Pty Ltd	Tullamarine, VIC	Cosmetic & Toiletry Preparation Manufacturing
11 Roverworth Pty Ltd	Brisbane, QLD	Meat & Meat Product Manufacturing
12 Thomas Jewellers (Aust) Pty Ltd	Melbourne, VIC	Retail Trade

Waived organisations demonstrate excellence through workplace programs and initiatives to advance women in the workplace, and 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 2007-08 reporting year.

## Organisations Waived 1 Year

Ausco Fitzroy Pty Ltd  
Australian Discount Retail (Trading) Pty Ltd  
B&R Enclosures Pty Ltd  
BHP Billiton Petroleum Pty Ltd  
Booz & Company  
Coca-Cola South Pacific Pty Limited  
Garry & Warren Smith Pty Ltd  
Institute of Chartered Accountants in Australia  
Konekt Limited  
Lavan Legal  
MBF Australia Limited  
Pfizer (Perth) Pty Ltd  
Pioneer Road Services Pty Ltd  
Salmat Limited  
TriCare Limited

## Organisations Waived 2 Years

ABN AMRO Australia Limited  
Achieve Foundation Limited  
Alinta LGA  
American Express Australia Pty Ltd  
AMP Limited  
Anglican Aged Care Services Group  
ARRB Group Limited  
Australia and New Zealand Banking Group Limited  
Australian Council for Education Research  
Australian Securities Exchange Limited  
Baker & McKenzie  
Baldwin Care Group Pty Ltd  
Basell Australia Pty Ltd  
Billanook College Limited  
Burswood Resort (Management) Limited  
Calvary Health Care (Newcastle) Limited  
Calvary Health Care Tasmania  
Catholic Education Office – Adelaide  
Charles Sturt University  
Churches of Christ Homes and Community Services Incorporated  
Cisco Systems Australia Pty Limited  
Citigroup Pty Ltd  
Clayton Utz  
Colgate-Palmolive Pty Ltd  
Corrs Chambers Westgarth  
Cummins South Pacific Pty Ltd  
Curtin University of Technology  
Deakin University  
Edith Cowan University  
Energy Resources of Australia Ltd  
Ernst & Young Services Pty Ltd  
Flinders University of South Australia  
Ford Motor Company of Australia Limited  
Freehills  
Fullarton Lutheran Homes Inc  
Getronics Australia Pty Ltd  
Golder Associates Pty Ltd  
Goldman Sachs JBWere Services Pty Ltd  
Grenda Corporation Pty Ltd  
Harvey Norman Holdings Limited  
Haulmark Trailers (Australia) Pty Ltd  
Hays  
Holding Redlich (Lawyers & Consultants)  
Holy Spirit Care Services (Brisbane Region) Ltd

## 10 Waived Organisations

Illawarra Technology Corporation Limited	Somerville Community Services Inc
Ivanhoe Girls' Grammar School	Southern Cross Care (Qld) Inc
John Wiley & Sons Australia Ltd	Southern Cross Care (Vic)
Johnson & Johnson Medical Pty Ltd	St Catherine's School – Waverley
L'Oreal Australia Pty Ltd	St George Bank Limited
Lexmark International (Australia) Pty Ltd	St Johns Regional College
Loreto Normanhurst Association Incorporated	St Laurence Community Services Inc
Macquarie Group Limited	St Mary's Anglican Girls School (Inc)
Macquarie Leisure Operations Limited	State Street Australia Limited
Macquarie University	Sussan Corporation Pty Ltd
Maddocks	Swiss Reinsurance Company
Mars Australia Pty Ltd	Technological Resources Pty Ltd
McDonald's Australia Limited	The Frank Whiddon Masonic Homes of New South Wales
Members Equity Bank	The Spastic Centres Of South Australia
Merck Sharp & Dohme (Australia) Pty Ltd	The University of Melbourne
Microsoft Pty Ltd	The University of New South Wales
Middletons	The University of Queensland
Minter Ellison Lawyers & Associated Entities	The University of Sydney
National Childcare Accreditation Council Inc	The University of Western Australia
National Roads & Motorists' Association Limited	The Walt Disney Company (Australia) Pty Ltd
Nestle Australia Limited	The Young Men's Christian Association of Victoria Inc
Newcastle Permanent Building Society Limited	Triumph International (Australia) Pty Ltd
North Sydney Leagues Club	UBS AG, Australia Branch
Novita Children's Services Inc	UG Manufacturing Co Pty Ltd
NSW Teachers Credit Union Limited	United Water International Pty Ltd
Origin Energy Limited	Uniting Church in Australia Frontier Services
Overnewton Anglican Community College	Uniting Church in Australia Property Trust (Q)
Parmalat Australia Limited	University of South Australia
Penrhos College	University of the Sunshine Coast
Presbyterian Ladies College – Sydney	University of Western Sydney
Pymble Ladies' College	UTS Union Limited
Queensland University of Technology	Vodafone Australia Limited
Reckitt Benckiser (Australia) Pty Ltd	Watpac Australia Pty Ltd
Revlon Australia Pty Ltd	Westpac Banking Corporation
Rio Tinto Aluminium Limited	Willow Ware Australia Pty Ltd
Royal Melbourne Institute of Technology University	Windgap Foundation Limited
Royal Society for the Blind of South Australia Inc	Witchery Fashions Pty Ltd
S C Johnson & Son Pty Ltd	Yarra Valley Grammar School
Santa Sabina College	
Savings & Loans Credit Union (SA) Limited	
Sodexo Australia Pty Ltd	

### Organisation Waived 3 years

The Pharmacy Guild of Australia  
(Queensland Branch)

In recognition of equal employment opportunity excellence, EOWA congratulates the following 2007 EOWA Business Achievement Award winners:

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

Gino Butera, Cummins South Pacific Pty Ltd

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

Heather Cameron, Griffith University

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

The Cancer Council of NSW

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

Mallesons Stephen Jaques

**Award 5: Outstanding Initiative and/or Result for the Advancement of Women**

UBS AG, Australia Branch

**Award 6: Outstanding EEO Practice for the Advancement of Mature-Aged Women**

Busways Group Pty Ltd

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

Rio Tinto Coal Australia – Hail Creek Mine

**Award 8: The Minister's Award for Outstanding Workplace Flexibility Achieved through Job Design**

Campbell Arnott's

## 12 2008 EOWA Employer of Choice for Women List

In March 2008, 99 organisations were featured on the EOWA Employer of Choice for Women list. These organisations are:

Alcoa of Australia Limited	KPMG Australian Services
Allens Arthur Robinson	La Trobe University
American Express Australia Pty Ltd	Lauriston Girls' School
AMP Limited	Lend Lease Corporation
Australia and New Zealand Banking Group Limited (ANZ Bank)	Loreto Normanhurst
Australian Council for Education Research (ACER)	Maddocks
Australian Securities Exchange Limited	Mallesons Stephen Jaques
Baptist Community Services – NSW & ACT	Mars Australia Pty Ltd
Becton Dickinson Pty Ltd	McDonald's Australia Pty Ltd
Benetas	Medtronic Australasia Pty Ltd
Blake Dawson	Mercy Health and Aged Care
Boral Limited	Monash University
Brisbane Girls Grammar School	Murdoch Childrens Research Institute
Brisbane Water (NSW) Legacy	National Australia Bank Limited (NAB)
Calvary Health Care Tasmania	National Childcare Accreditation Council Inc
Calvary John James Memorial	NSW Teachers Credit Union Limited
Canberra Girls' Grammar School	Origin Energy Limited
Catholic Education Office – Adelaide	Overnewton Anglican Community College
Chevron Australia Pty Ltd	Pitney Bowes Australia Pty Ltd
Churches of Christ Homes and Community Services Incorporated	Queensland University of Technology
Cisco Systems Australia	Rio Tinto Aluminium Limited
Citi	RMIT University
Commonwealth Bank of Australia	Royal Automobile Club of Victoria (RACV) Limited
Corrs Chambers Westgarth	Santa Sabina College
Credit Union Australia Limited	Savings & Loans Credit Union (SA) Limited
Cummins South Pacific Pty Ltd	Sparke Helmore
Curtin University of Technology	St Aidan's Anglican Girls' School
Deakin University	St John of God Health Care Inc
Deloitte	Swinbourne University of Technology
EMI Music Australia Pty Ltd	The Shell Company of Australia Pty Ltd
Energy Resources of Australia Ltd	The Spastic Centre of New South Wales
Epworth Foundation	The University of Adelaide
Ernst & Young Services	The University of Melbourne
ExxonMobil Australia Group of Companies	The University of Queensland
Flinders University of South Australia	The University of Sydney
Ford Motor Company of Australia Limited	The University of Western Australia
Freehills	UBS AG Australia
GM Holden Ltd	United Water International Pty Ltd
Goldman Sachs JBWere Services Pty Ltd	UnitingCare Health
Griffith University	University of Canberra
Hays	University of New England 90
Holding Redlich	University of South Australia
IBM Australia Ltd	University of Technology Sydney
Illawarra Technology Corporation Limited	University of the Sunshine Coast
Insurance Australia Group Limited (IAG)	University of Western Sydney
John Wiley & Sons Australia Ltd	University of Wollongong
JPMorgan Administrative Services Australia Limited	UNSW
Kimberly-Clark Australia Pty Ltd	VicSuper Pty Ltd
	Warrigal Care
	Westpac Banking Corporation
	World Vision Australia

## **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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