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# Appendices



# Appendices

## 01 Financial Statements



### Appendix 1 – Financial Statements

#### Independent Audit Report

To the Minister for the Status of Women

#### Scope

I have audited the accompanying financial statements of the Equal Opportunity for Women in the Workplace Agency (EOWA) for the year ended 30 June 2009. The financial statements comprise: a Statement by the Acting Director and Chief Financial Officer; Income Statement; Balance Sheet; Statement of Changes in Equity; Cash Flow Statement; Schedule of Commitments; Schedule of Contingencies, and Notes to and forming part of the Financial Statements, including a Summary of Significant Accounting Policies.

#### The Responsibility of the Acting Director for the Financial Statements

EOWA's Acting Director 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*, including Australian Accounting Standards, which include Australian Accounting Interpretations. This includes establishing and maintaining internal controls relevant to the preparation and fair presentation of 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 my audit. I have conducted my audit in accordance with Australian National Audit Office Auditing Standards, which incorporate Australian Auditing Standards. These auditing standards require that I 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 obtaining audit evidence about the amounts and disclosures in the financial statements. The audit 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 these risk assessments, the auditor considers internal controls relevant to EOWA'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 EOWA's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by EOWA's Acting Director, as well as evaluating the overall presentation of the financial statements.

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

## Independence

In conducting the audit, I 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*, including Australian Accounting Standards; 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 2009 and its financial performance and cash flows for the year then ended.

Australian National Audit Office



P Hinchey  
Senior Director  
Delegate of the Auditor-General

Sydney  
3 August 2008

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

In our opinion, the attached financial statements for the year ended 30 June 2009 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.



**Mairi Steele**  
Acting Director  
Equal Opportunity for Women  
in the Workplace Agency  
29 July 2009



**Bharti Desai**  
Chief Financial Officer  
Equal Opportunity for Women  
in the Workplace Agency  
29 July 2009

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

for the year ended 30 June 2009

	Notes	30 June 2009 (\$)	30 June 2008 (\$)
<b>Revenue</b>			
Revenue from Government	2A	<b>2,938,000</b>	2,958,000
Sale of goods and rendering of services	2B	<b>682,231</b>	448,034
<b>Total revenue</b>		<b>3,620,231</b>	3,406,034
<b>Gains</b>			
Sale of assets	2C	–	3,975
Other gains	2D	<b>44,000</b>	43,000
<b>Total gains</b>		<b>44,000</b>	46,975
<b>Total income</b>		<b>3,664,231</b>	3,453,009
<b>Expenses</b>			
Employee benefits	3A	<b>1,994,917</b>	1,895,581
Suppliers	3B	<b>1,142,799</b>	1,363,577
Depreciation and amortisation	3C	<b>267,166</b>	169,907
<b>Total expenses</b>		<b>3,404,882</b>	3,429,065
<b>Surplus</b>		<b>259,349</b>	23,944

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

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

as at 30 June 2009

	Notes	30 June 2009 (\$)	30 June 2008 (\$)
<b>Assets</b>			
<b>Financial assets</b>			
Cash and cash equivalents	4A	13,059	184,643
Trade and other receivables	4B	2,221,001	1,673,793
<b>Total financial assets</b>		<b>2,234,060</b>	1,858,436
<b>Non-financial assets</b>			
Land and buildings	5A,C	373,630	475,529
Infrastructure, plant and equipment	5B,C	6,965	12,771
Intangibles	5D	465,094	624,555
Other non financial assets	5E	2,491	5,160
<b>Total non financial assets</b>		<b>848,180</b>	1,118,015
<b>Total assets</b>		<b>3,082,240</b>	2,976,451
<b>Liabilities</b>			
<b>Payables</b>			
Suppliers	6A	24,538	–
Other payables	6B	393,665	498,452
<b>Total payables</b>		<b>418,203</b>	498,452
<b>Provisions</b>			
Employee provisions	7A	232,168	305,479
<b>Total provisions</b>		<b>232,168</b>	305,479
<b>Total liabilities</b>		<b>650,371</b>	803,931
<b>Net assets</b>		<b>2,431,869</b>	2,172,520
<b>Equity</b>			
Contributed equity		1,399,000	1,399,000
Reserves		40,043	40,043
Retained surplus		992,826	733,477
<b>Total equity</b>		<b>2,431,869</b>	2,172,520
Current assets		2,236,551	1,863,596
Non current assets		845,689	1,112,855
Current liabilities		560,888	716,054
Non current liabilities		89,483	87,877

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 2009

Item	Retained Earnings		Asset Revaluation Reserves		Contributed Equity		TOTAL EQUITY	
	2009 (\$)	2008 (\$)	2009 (\$)	2008 (\$)	2009 (\$)	2008 (\$)	2009 (\$)	2008 (\$)
Opening balance as at 1 July	733,477	709,533	40,043	40,043	1,399,000	1,399,000	2,172,520	2,148,576
Surplus	259,349	23,944	n/a	n/a	n/a	n/a	259,349	23,944
<b>Closing balance as at 30 June</b>	<b>992,826</b>	<b>733,477</b>	<b>40,043</b>	<b>40,043</b>	<b>1,399,000</b>	<b>1,399,000</b>	<b>2,431,869</b>	<b>2,172,520</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 2009

	Notes	30 June 2009 (\$)	30 June 2008 (\$)
<b>Operating activities</b>			
<b>Cash received</b>			
Goods and services		705,502	446,818
Appropriations		2,438,000	3,308,000
GST received from ATO		94,718	260,390
<b>Total cash received</b>		<b>3,238,220</b>	4,015,208
<b>Cash Used</b>			
Employees		2,068,228	1,696,316
Suppliers		1,288,805	1,281,749
GST paid to ATO		52,771	227,867
<b>Total cash used</b>		<b>3,409,804</b>	3,205,932
<b>Net cash flows from/(used by) operating activities</b>	8	<b>(171,584)</b>	809,276
<b>Investing activities</b>			
<b>Cash received</b>			
Proceeds from sales of infrastructure, plant and equipment		–	5,722
<b>Total cash received</b>		–	5,722
<b>Cash used</b>			
Purchase of infrastructure, plant and equipment		–	509,494
Purchase of intangibles		–	254,350
<b>Total cash used</b>		–	763,844
<b>Net cash (used by) investing activities</b>		–	(758,122)
Net increase/(decrease) in cash held and cash equivalents		<b>(171,584)</b>	51,154
Cash and cash equivalents at the beginning of the reporting period		<b>184,643</b>	133,489
<b>Cash and cash equivalents at the end of the reporting period</b>	4A	<b>13,059</b>	184,643

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 2009

	30 June 2009 (\$)	30 June 2008 (\$)
<b>By type</b>		
<b>Commitments receivable</b>		
GST recoverable on commitments	75,442	94,227
<b>Total commitments receivable</b>	<b>75,442</b>	<b>94,227</b>
<b>Other commitments</b>		
Operating leases	829,865	1,036,499
<b>Total other commitments</b>	<b>829,865</b>	<b>1,036,499</b>
<b>Net commitments by type</b>	<b>754,423</b>	<b>942,272</b>
<b>By maturity</b>		
<b>Commitments receivable</b>		
Other commitments receivable		
One year or less	19,536	18,785
From one to five years	55,906	75,442
<b>Total other commitments receivable</b>	<b>75,442</b>	<b>94,227</b>
<b>Operating lease commitments</b>		
One year or less	214,899	206,634
From one year to five years	614,966	829,865
<b>Total operating lease commitments</b>	<b>829,865</b>	<b>1,036,499</b>
<b>Net commitments by maturity</b>	<b>754,423</b>	<b>942,272</b>

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 2009

There are no contingent liabilities or assets as at 30 June 2009.

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 2009

Note 1:	Summary of Significant Accounting Policies
Note 2:	Income
Note 3:	Operating Expenses
Note 4:	Financial Assets
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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 (EOWA) is an Australian Government controlled entity. 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 increased influence over Australian employers to achieve equality for women in the workplace through regulation and education on eliminating discrimination and promoting merit-based opportunity.

#### **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 2008; 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 the 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. Such recognised liabilities and assets are reported in the schedule of commitments or the schedule of contingencies.

Unless alternative treatment is specifically required by an accounting standard, income 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 would have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting period.

### **1.4 Changes in Australian Accounting Standards**

#### **Adoption of New Australian Accounting Standards Requirements**

No accounting standard has been adopted earlier than the application date as stated in the standard. No new accounting standards, amendments to standards and interpretations issued by the Australian Accounting Standards Board that are applicable in the current period have had a material financial effect on EOWA.

#### **Future Australian Accounting Standard Requirements**

New standards, amendments to standards, and interpretations that are applicable to future periods have been issued by the Australian Accounting Standards Board. It is estimated that adopting these pronouncements, when effective, will have no material impact on future reporting periods.

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### 1.5 Revenue

#### Revenue from Government

Amounts appropriated for departmental outputs appropriations for the year (adjusted for any formal additions and reductions) 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.

#### 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 impairment allowance account. Collectability of debts is reviewed at balance date. Allowances are 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.

Leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates applying at the time the leave will be taken, 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.

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### Separation and Redundancy

EOWA recognises a provision for termination, separation and redundancy when it has developed a detailed formal plan for such 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 defined benefit schemes 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.

The CSS and PSS are defined benefit schemes for the Australian Government. 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 2009 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 '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'.

### Receivables

Trade receivables and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as '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. Receivables are measured at amortised cost using the effective interest method, less impairment.

### Impairment of Financial Assets

Financial assets are assessed for impairment at each balance date. If there is objective evidence that an impairment loss has been incurred for receivables the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the assets original interest rate. The carrying amount is reduced by way of an allowance account. The loss is recognised in the income statement.

## 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 nominal amounts. Liabilities are recognised if the goods or services have been received, even if they have not yet 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.

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### 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 Property, Plant and Equipment

#### Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the Balance Sheet. Purchases costing less than \$2,000 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 on which it is located.

#### Revaluations

Fair values for each class of assets are determined as shown below:

Asset class	Fair value measured at
Leasehold improvements	Depreciated replacement cost
Plant and equipment	Market appraisal

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.

Accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset, and the asset is 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 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:

	2009	2008
Leasehold improvements	<b>Lease term</b>	Lease term
Plant and equipment	<b>3 to 9 years</b>	3 to 9 years

## Impairment

All assets are assessed for impairment at 30 June. Where indications of impairment exist, the asset's recoverable amount is estimated and impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if EOWA was deprived of the asset, its value in use is taken to be its depreciated replacement cost.

### 1.16 Intangibles

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

Software is amortised on a straight line basis over its anticipated useful life. The useful life of EOWA's software is 5 years (2007/08: 5 years).

All software assets were assessed for indications of impairment as at 30 June 2009.

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### **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.

## Note 2: Income

	2009 (\$)	2008 (\$)
<b>Revenues</b>		
<b>Note 2A: Revenue from Government</b>		
Appropriations: departmental outputs	2,938,000	2,958,000
<b>Total revenue from Government</b>	<b>2,938,000</b>	<b>2,958,000</b>
<b>Note 2B: Sale of Goods and Rendering of Services</b>		
Rendering of services – external entities	682,231	448,034
<b>Total sale of goods and rendering of services</b>	<b>682,231</b>	<b>448,034</b>
<b>Gains</b>		
<b>Note 2C: Sale of Assets</b>		
Land and building		
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>–</b>	<b>3,975</b>
<b>Note 2D: Other Gains</b>		
<i>Resources received from related entities:</i>		
Auditors remuneration	29,000	28,000
<b>Total resources from related entities</b>	<b>29,000</b>	<b>28,000</b>
<i>Resources received free from external entities:</i>		
Resources free of charge – publications and printing	15,000	15,000
Total resources from external entities	15,000	15,000
<b>Total other gains</b>	<b>44,000</b>	<b>43,000</b>

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### Note 3: Operating Expenses

	2009 (\$)	2008 (\$)
<b>Note 3A: Employee Benefits</b>		
Wages and salaries	<b>1,713,327</b>	1,370,285
Superannuation	<b>228,700</b>	208,125
Leave and other entitlements	<b>5,026</b>	141,502
Separation and redundancy	<b>4,730</b>	133,910
Other employee expenses	<b>43,134</b>	41,759
<b>Total employee expenses</b>	<b>1,994,917</b>	1,895,581
<b>Note 3B: Suppliers</b>		
Provision of goods – external entities	<b>497,374</b>	532,457
Rendering of services – related entities	<b>211,756</b>	46,534
Rendering of services – external entities	<b>262,045</b>	608,994
Operating lease rentals*	<b>166,207</b>	169,310
Workers' compensation premiums	<b>5,417</b>	6,282
<b>Total supplier expenses</b>	<b>1,142,799</b>	1,363,577

\* These comprise minimum lease payments only.

### Note 3C: Depreciation and Amortisation

<b>Depreciation</b>		
Infrastructure, plant and equipment	<b>101,899</b>	6,513
Building – leasehold improvements	<b>5,806</b>	33,965
<b>Total depreciation</b>	<b>107,705</b>	40,478
<b>Amortisation</b>		
Intangibles – computer software	<b>159,461</b>	129,429
<b>Total amortisation</b>	<b>159,461</b>	129,429
<b>Total depreciation and amortisation</b>	<b>267,166</b>	169,907

## Note 4: Financial Assets

	2009 (\$)	2008 (\$)
<b>Note 4A: Cash and Cash Equivalents</b>		
Cash on hand or on deposit	13,059	184,643
<b>Total cash and cash equivalents</b>	<b>13,059</b>	<b>184,643</b>
<b>Note 4B: Trade and Other Receivables</b>		
Goods and services	50,505	4,559
GST receivable from the Australian Taxation Office	20,496	19,234
Appropriations receivable – for existing outputs	2,150,000	1,650,000
<b>Total receivables (net)</b>	<b>2,221,001</b>	<b>1,673,793</b>

All receivables are current assets.

All receivables are with entities external to the entity. Credit terms are net 30 days (2008: 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>2,170,496</b>	1,672,440
<b>Overdue by:</b>		
Less than 30 days	22,000	65
30 to 60 days	6,505	1,288
60 to 90 days	22,000	–
<b>Total receivables (gross)</b>	<b>2,221,001</b>	<b>1,673,793</b>

## Note 5: Non-Financial Assets

	2009 (\$)	2008 (\$)
<b>Note 5A: Land and Buildings</b>		
<b>Leasehold improvements</b>		
– At fair value	509,494	509,494
– Accumulated amortisation	(135,864)	(33,965)
<b>Total leasehold improvements</b>	<b>373,630</b>	<b>475,529</b>
<b>Total land and buildings (non-current)</b>	<b>373,630</b>	<b>475,529</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	38,393	43,083
– Accumulated depreciation	(31,428)	(30,312)
<b>Total infrastructure, plant and equipment (non-current)</b>	<b>6,965</b>	<b>12,771</b>

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

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## 01 Financial Statements

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

**Table A – Reconciliation of the opening and closing balances of infrastructure, plant and equipment (2008-09)**

Item	Buildings – Leasehold Improvements (\$)	Other IP&E (\$)	Total (\$)
<b>As at 1 July 2008</b>			
Gross book value	509,494	43,083	<b>552,577</b>
Accumulated depreciation/ amortisation	(33,965)	(30,312)	<b>(64,277)</b>
<b>Opening net book value</b>	<b>475,529</b>	<b>12,771</b>	<b>488,300</b>
<i>Additions:</i>			
By purchase	–	–	–
Depreciation/amortisation expense	(101,899)	(5,806)	<b>(107,705)</b>
<i>Disposals:</i>			
Other disposals	–	(4,690)	<b>(4,690)</b>
Depreciation on disposal	–	4,690	<b>4,690</b>
<b>As at 30 June 2009</b>			
Gross book value	509,494	38,393	<b>547,887</b>
Accumulated depreciation/ amortisation	(135,864)	(31,428)	<b>(167,292)</b>
<b>Closing net book value</b>	<b>373,630</b>	<b>6,965</b>	<b>380,595</b>

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

## Note 5D: Intangible Assets

	2009 (\$)	2008 (\$)
<i>Computer software at cost:</i>		
Internally developed	995,357	995,357
Accumulated amortisation	(530,263)	(370,802)
<b>Total intangibles (non-current)</b>	<b>465,094</b>	<b>624,555</b>

No indications of impairment exist for intangible assets.

**Table B – Reconciliation of the opening and closing balances of intangibles (2008-09)**

Item	Computer Software (\$)	Intangibles Total (\$)
<b>As at 1 July 2008</b>		
Gross book value	995,357	995,357
Accumulated depreciation/ amortisation	(370,802)	(370,802)
<b>Opening net book value</b>	<b>624,555</b>	<b>624,555</b>
<i>Additions:</i>		
By purchase or internally developed	–	–
Depreciation/amortisation expense	(159,461)	(159,461)
<b>As at 30 June 2009</b>		
Gross book value	995,357	995,357
Accumulated depreciation/amortisation	(530,263)	(530,263)
<b>Closing net book value</b>	<b>465,094</b>	<b>465,094</b>

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

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

	2009 (\$)	2008 (\$)
Prepayments	2,491	5,160
<b>Total other non-financial assets</b>	<b>2,491</b>	<b>5,160</b>

All other non-financial assets are current assets.

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

### Note 6: Payables

	2009 (\$)	2008 (\$)
<b>Note 6A: Suppliers</b>		
Trade creditors	24,538	–
<b>Total supplier payables</b>	<b>24,538</b>	<b>–</b>

All supplier payables are current liabilities.

### Note 6B: Other Payables

Salaries and wages	26,119	23,566
Superannuation	4,022	–
Separations and Redundancies	–	133,910
GST Payable to ATO	64,585	7,233
Accrued expenses	57,092	130,786
Lease Incentives	144,999	51,287
Unearned revenue	91,764	132,670
Other	5,084	19,000
<b>Total other payables</b>	<b>393,665</b>	<b>498,452</b>

All other payables are current liabilities.

### Note 7: Provisions

	2009 (\$)	2008 (\$)
<b>Note 7A: Employee Provisions</b>		
Leave	232,168	305,479
<b>Total employee provisions</b>	<b>232,168</b>	<b>305,479</b>
Current	142,685	217,602
Non-current	89,483	87,877
<b>Total employee provisions</b>	<b>232,168</b>	<b>305,479</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.

## Note 8: Cash Flow Reconciliation

	2009 (\$)	2008 (\$)
<b>Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement</b>		
Cash Flow Statement	13,059	184,643
Balance Sheet	13,059	184,643
<b>Reconciliation of operating result to net cash from operating activities</b>		
Add:		
Net operating result	259,349	23,944
Depreciation and amortisation	267,166	169,907
Net gain/loss on sale of non-current assets	–	(3,975)
(Increase) / decrease in net receivables	(45,946)	(1,216)
(Increase) / decrease in OPA receivables	(500,000)	350,000
(Increase) / decrease in GST receivable	(1,262)	30,845
(Increase) / decrease in prepayments	2,669	(1,034)
Increase / (decrease) in employee provisions	(73,311)	69,785
Increase / (decrease) in supplier payables	(137,601)	169,342
Increase / (decrease) in GST payable	57,352	1,678
<b>Net cash from / (used by) operating activities</b>	<b>(171,584)</b>	<b>809,276</b>

## Note 9: Senior Executive Remuneration

	2009	2008
The number of senior executives who received or were due to receive total remuneration of \$130,000 or more:		
\$150,000 to \$164,999	1	–
\$220,000 to \$234,999	–	1
<b>The aggregate amount of total remuneration of executives shown above.</b>	<b>\$152,675</b>	<b>\$222,792</b>

## Note 10: Remuneration of Auditors

	2009 (\$)	2008 (\$)
Financial statement audit services are provided free of charge to the Agency.		
The fair value of audit services provided was:	29,000	28,000
No other services are provided by the Auditor-General.		

# Appendices

## 01 Financial Statements

### Note 11: Financial Instruments

#### Note 11A: Categories of Financial Instruments

	2009 (\$)	2008 (\$)
<b>Loans and receivables</b>		
Cash and cash equivalents	13,059	184,643
Trade receivables	50,505	4,559
<b>Carrying amount of financial assets</b>	<b>63,564</b>	189,202
<b>Financial Liabilities</b>		
At nominal cost		
Trade creditors	24,538	–
Other payables	184,081	439,932
<b>Carrying amount of financial liabilities</b>	<b>208,619</b>	439,932

#### 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.

#### 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	
	2009 (\$)	2008 (\$)
<b>Balance brought forward from previous period</b>	<b>1,834,643</b>	2,133,489
Appropriation Act (No. 1) 2008-09	<b>2,938,000</b>	2,972,000
Reduction of appropriations (Appropriation Act section 10)	–	(14,000)
Sub total annual appropriation	<b>2,938,000</b>	2,958,000
Appropriations to take account of recoverable GST (FMAA s30A)	<b>150,808</b>	260,390
EOWA's receipts (FMA s31)	<b>636,285</b>	452,539
Total appropriations available for payments	<b>5,559,736</b>	5,804,418
Cash payments made during the year (GST inclusive)	<b>3,396,677</b>	3,969,775
<b><i>Balance of Authority to Draw Cash from the CRF for Ordinary Annual Services Appropriations</i></b>	<b>2,163,059</b>	1,834,643
Represented by:		
Cash at bank and on hand	<b>13,059</b>	184,643
Receivable – departmental appropriations	<b>2,150,000</b>	1,650,000
<b>Total</b>	<b>2,163,059</b>	1,834,643

# Appendices

## 01 Financial Statements

### Note 13: Reporting of Outcomes

EOWA uses an Activity Based Costing System to determine the attribution of its shared items. This system was based on a time and motion study for corporate in the year 2008 for the 2007-08 Budget. An update of the time and motion study was concluded for the 2008-09 Budget. The basis of attribution in the table below is consistent with the basis used for the Budget.

#### Note 13A: Net Cost of Outcome Delivery

	Outcome 1	
	2009 (\$)	2008 (\$)
Departmental expenses	<b>3,404,882</b>	3,429,065
<b>Total expenses</b>	<b>3,404,882</b>	3,429,065
Costs recovered from provision of goods and services to the non-government sector		
Departmental	<b>697,231</b>	463,034
<b>Total costs recovered</b>	<b>697,231</b>	463,034
Goods and services revenue from related entities	<b>29,000</b>	28,000
<b>Total other external revenues</b>	<b>726,231</b>	491,034
<b>Net cost / (contribution) of outcome</b>	<b>2,678,651</b>	2,938,031

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 13B: Major Classes of Department Assets and Liabilities by Outcome

	Outcome 1	
	2009 (\$)	2008 (\$)
Departmental expenses	<b>3,404,882</b>	3,429,065
Financial assets	<b>2,234,060</b>	1,858,436
Non-financial assets	<b>848,180</b>	1,118,015
<b>Total departmental assets</b>	<b>3,082,240</b>	2,976,451
Departmental liabilities		
Payables	<b>418,203</b>	498,452
Provisions	<b>232,168</b>	305,479
<b>Total departmental liabilities</b>	<b>650,371</b>	803,931

### Note 14: Compensation and Debt Relief

Departmental	2009 (\$)	2008 (\$)
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	–	–

## **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**

Members of the public are welcome and invited by EOWA to present their views and opinions on current policy, the operations of the Agency and other procedural matters to either the Acting Director of EOWA, Mairi Steele, or the Minister for the Status of Women, the Hon. Tanya Plibersek 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 on page 76.

## **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; and
- Documents received by external sources – EOWA receives a variety of documents including consultants' reports and external research papers and reports.

# Appendices

## 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 that are telecommuting. As part of the induction program, new starters go through an informal OH&S training and have a workstation 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.

### **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 Contact 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 \$24,174. A detailed list is as follows:

### Media Advertising Organisations

Name	Summary description of the nature and purpose of the consultancy	Cost
Media Monitors P/L	Media monitoring services	\$ 24,174.00
	<b>Total</b>	<b>\$ 24,174.00</b>

## Ecologically Sustainable Development (ESD) 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 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); and
- 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.

## Discretionary Grants 06

No discretionary grants have been provided.

# Appendices

## 07 Consultancies Commissioned

### Consultancy Contracts During 2008-2009

#### Justification

- A. Skills currently unavailable within Agency
- B. Need for specialised or professional skills
- C. Need for independent research or assessment

#### Selection Process Used

- 1. Open tender
- 2. Selective tendering process
- 3. Direct sourcing
- 4. Panel

### Consultancies Let in 2008-09 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	\$50,061	3	B
Avenue Graphic Design	Concept designs, art work and printing of publications	\$31,774	2	A, B
Beethoven Computers	Reporting system, scoping and training services	\$38,527	1	A, B
Department of Families, Housing, Community Services and Indigenous Affairs	Provision of IT infrastructure, development and corporate services under a memorandum of understanding	\$214,573	2	A, B
Kennedy Communications	Media training	\$10,945	3	A, B
Macquarie University	Census ASX200 research fees	\$20,000	3	B, C
Media Monitors P/L	Media monitoring services	\$24,174	1	A, B
Ozelearn P/L	Purchase licence places – bullying and harassment online training	\$86,113	2	A, B
PDQ Design	Design and printing of publications	\$36,585	3	A, B
University of South Australia	Research on work life interaction	\$22,000	3	B, C

The staffing profiles of EOWA as at 30 June 2009 and 30 June 2008 are shown respectively in the following tables:

#### General Staffing Profile – 30 June 2009

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	4	2	3	3	0	6	6	Sydney
APS Level 5 and 6	7	9	10	6	0	16	16	Sydney
APS Level 2 to 4	2	5	3	4	1	6	7	Sydney
APS Level 1	0	0	0	0	0	0	0	
<b>Total</b>	<b>14</b>	<b>16</b>	<b>17</b>	<b>13</b>	<b>1</b>	<b>29</b>	<b>30</b>	<b>Sydney</b>

Note: Two employees on maternity leave included in staffing numbers plus one employee engaged to assist with Review.

#### 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							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 and Brisbane</b>

#### EEO Groups as at 30 June 2009

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	2	6	6
APS Level 5 and 6	3	0	0	16	16
APS Level 2 to 4	5	0	0	6	7
<b>Total</b>	<b>9</b>	<b>0</b>	<b>2</b>	<b>29</b>	<b>30</b>

# Appendices

## 08 EOWA Staffing

### Staff Turnover During 2008-2009

Band	Male Ongoing	Female Ongoing	Total Ongoing	Type of Exit	Male Non-Ongoing	Female Non-Ongoing	Total Non-Ongoing
PEO	0	1	1	Resignation	0	0	0
SES Band 1	0	0	0	0	0	0	0
EL 1 and 2	0	1	1	Redundancy	0	0	0
APS Level 1 to 6	0	2	2	Promotion to Other APS Agency/ Resignation/ End of Contract	1	0	1
<b>Total</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>

### Salary Ranges Available for APS Employees

The flowing ranges indicate the full range available under a Collective Agreement (CA) or Individual Industrial Agreement as at 30 June 2009:

Band	Lower Salary	Upper Salary
PEO	Not Applicable	
EL 2	93,751	111,171
EL 1	83,598	90,272
APS Level 6	64,459	73,746
APS Level 5	59,765	63,372
APS Level 4	53,254	57,867
APS Level 3	48,049	51,882
APS Level 2	42,126	46,508
APS Level 1	37,195	40,970

### Certified Agreement (CA) and Individual Industrial Agreement – Employees Covered as at 30 June 2009

Agreement	Band	Employees Covered
Individual Industrial Agreement	SES	0
	Non-SES	4
Collective agreement	APS	25
<b>Total</b>		<b>29*</b>

\* PEO not covered by CA or Individual Industrial Agreement.

<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

## Non-compliant Organisations 09

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 2008-09 reporting year, as at 12 October 2009.

Once a non-compliant organisation submits a compliant report their name is removed from the non-compliant list. Accordingly, an updated list of non-compliant organisations is available on EOWA's website at:

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

### 2009 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	Warooka, 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 Morgan's Supa IGA (trading name; legal name is Janagrom Nominees Pty Ltd)	Melton, VIC	Food Retailing
7 Nowshire Pty Ltd	Brisbane, QLD	Other Administrative Services
8 Rivers Australia	Prahran, VIC	Clothing Retailing
9 Ross Cosmetics Aust Pty Ltd	Tullamarine, VIC	Cosmetic & Toiletry Preparation Manufacturing
10 Roverworth Pty Ltd	Brisbane, QLD	Meat & Meat Product Manufacturing
11 Thomas Jewellers (Aust) Pty Ltd	Melbourne, VIC	Retail Trade
12 Tyrrell's Vineyards Pty Ltd	Pokolbin, NSW	Wine and Other Alcoholic Beverage Manufacturing

# Appendices

## 10 Waived Organisations

Waived organisations demonstrate they are taking all reasonable and practicable measures to progress equal opportunity for women in the workplace. The following lists those organisations whose application to be waived was approved during the 2008-09 reporting year, as at 12 October 2009:

### Organisations Waived 1 Year

A B Paterson College Limited  
ABB Grain Limited  
Alphapharm Pty Ltd  
Arup Pty Ltd  
Bodhicorp Pty Ltd AFT Gadens Service Trust No 2  
Boost Juice Pty Ltd  
Bravura Solutions Limited  
Carter & Spencer Group Pty Ltd  
Casella Wines Pty Ltd  
Consolidated Pastoral Company Pty Ltd  
Cooperative Centrale Raiffeisen-Boerenleenbank BA  
Credit Suisse Management (Australia) Pty Ltd  
Cutting Edges Equipment Parts Pty Ltd  
Fletchers International Exports Pty Ltd  
Foot Locker Australia Inc.  
Goodearth Hotels Management (Colonial Club) Pty Ltd  
Harvest FreshCuts Pty Ltd  
Hunter Valley Training Company Pty Ltd  
Iveco Trucks Australia Limited  
Masterton Homes Pty Ltd  
Mincom Pty Ltd  
Nissan Motor Company (Australia) Pty Limited  
Olympus Australia Pty Ltd  
Optus Mobile Investments Pty Ltd  
Pernod Ricard Pacific Pty Ltd  
Philip Morris Limited  
Pitney Bowes Australia Pty Ltd  
PresCare  
Schenker Australia Pty Ltd  
Stellar Asia Pacific Pty Ltd  
The Creche & Kindergarten Association of Queensland  
Thomson Reuters (Professional) Australia Limited  
Westinghouse Rail Systems Australia Pty Ltd  
Wittner's Australia Pty Ltd

### Organisations Waived 2 Years

Australia Allens Arthur Robinson  
Allianz Australia Services Pty Ltd  
Anglican Care  
Anglicare SA Incorporated  
Australian Catholic University Limited  
Australian Weaving Mills Pty Ltd  
Baptist Community Care Limited  
Baptist Community Services – NSW & ACT  
Bedford Industries Incorporated  
Boehringer Ingelheim Pty Ltd  
Boral Limited  
Brady Australia Pty Ltd  
Brisbane Girls Grammar School  
Brisbane Water (NSW) Legacy  
BUPA Australia Holdings Pty Ltd  
Canberra Girls' Grammar School  
Cancer Council Queensland  
Catholic Care  
Central Coast Grammar School Limited  
Chevron Australia Pty Ltd  
Child And Family Services Ballarat Inc  
Commonwealth Bank of Australia  
Communicare Sydney  
Cooper Grace Ward Lawyers  
Deacons  
Dell Australia Pty Ltd  
Deloitte Touche Tohmatsu  
Disability Services Australia Limited  
Eliza Purton Home for the Aged Inc  
First Data Resources Australia Limited  
Gadens Lawyers Sydney Pty Ltd  
GH Operations Pty Ltd  
GlaxoSmithKline Australia Pty Ltd  
Greenacres Disability Services  
HSBC Bank Australia Limited  
Hunt & Hunt  
ING Australia Limited  
J.P. Morgan Administrative Services Australia Limited  
KPMG Australian Services Pty Ltd  
La Trobe University  
Lander & Rogers

## Waived Organisations 10

Luxtottica Retail Pty Ltd	Ted's Camera Stores (Vic) Pty Ltd
Mallesons Stephen Jaques	The Glennie School
Medtronic Australasia Pty Ltd	The Pharmacy Guild of Australia (NSW Branch)
Melbourne Girls Grammar School	The Pharmacy Guild of Australia (SA Branch)
Mentone Girls Grammar School	The Pharmacy Guild Of Australia (WA Branch)
Monash College Pty Ltd	The Shell Company of Australia Pty Ltd
Murdoch Childrens Research Institute	The Spastic Centre of New South Wales
Optus Administration Pty Ltd	Travelex Limited
Panasonic Australia Pty Ltd	Trinity Anglican School
PricewaterhouseCoopers	UnitingCare Children, Young People & Families
Queensland Country Credit Union Limited	University of Canberra
Royal Automobile Club of Victoria (RACV) Limited	University of Technology Sydney
Royal District Nursing Service of SA Inc	VicSuper Pty Ltd
Royal Institute for Deaf & Blind Children	Victorian Deaf Society Pty Ltd
Santos Limited	Vision Australia
Smith & Nephew Pty Ltd	Warrigal Care
Societe Generale Australia Branch	Westaff (Australia) Pty Ltd
Southern Cross University	Work & Training Limited
St Frances Xavier Cabrini Health	Yum Restaurants International
St John of God Health Care Inc	
St Vincent's Hospital Toowoomba Limited	
Swinburne University of Technology	

# Appendices

## 11 2008 EOWA Business Achievement Award

In recognition of equal employment opportunity excellence, EOWA congratulates the following 2008 EOWA Business Achievement Award winners:

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

John Ballard, Mercy Health

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

Eva Freedman, HSBC Bank Australia Limited

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

Cancer Council Qld

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

Deloitte

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

Dell Australia Pty Limited

**Award 6: Outstanding EEO Practice for Outstanding Workplace Flexibility Achieved through Job Design**

ConocoPhillips Australia Pty Ltd

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

Mt Arthur Coal Pty Ltd

**Award 8: The Minister's Award for Outstanding EEO Practice in the Advancement of Indigenous Women**

SDN Children's Services Inc

# 2009 EOWA Employer of Choice for Women List 12

In March 2009, 111 organisations were featured on the EOWA Employer of Choice for Women list. These organisations are:

Alcoa of Australia Limited	Goldman Sachs JBWere Services Pty Ltd
Allens Arthur Robinson	Griffith University
Allianz Australia Services Pty Ltd	Hays
American Express Australia Pty Ltd	Holding Redlich Lawyers & Consultants
Anglican Aged Care Services Group	HSBC Bank Australia Limited
t/a Benetas	IBM Australia Ltd
ASX Limited	Illawarra Technology Corporation Limited
Australia and New Zealand Banking Group Limited	J.P. Morgan Administrative Services Australia Limited
Australian Council for Educational Research Limited	John Wiley & Sons Australia Ltd
Avant Insurance Limited	Kimberly-Clark Australia Pty Ltd
Baptist Community Services – NSW & ACT	KPMG Australian Services Pty Ltd
Becton Dickinson Pty Ltd	La Trobe University
Bedford Industries Incorporated	Lauriston Girls' School
t/a Bedford	Loreto College Marryatville
Blake Dawson	Loreto Normanhurst Association Incorporated
Boral Limited	Luxottica Retail Pty Ltd
Brady Australia Pty Ltd	Macquarie Group Limited
Brisbane Girls Grammar School	Macquarie University
Brisbane Water (NSW) Legacy	Maddocks
BUPA Australia Holdings Pty Ltd	Mallesons Stephen Jaques
Calvary Health Care Tasmania	Medtronic Australasia Pty Ltd
Calvary John James Hospital	t/a Medtronic
Canberra Girls' Grammar School	Mercy Health and Aged Care Inc
Cancer Council Queensland	t/a Mercy Health
Catholic Care of the Aged	Microsoft Pty Ltd
Chevron Australia Pty Ltd	Minter Ellison Lawyers & Associated Entities t/a Minter Ellison
Citigroup Pty Ltd t/a Citi	Monash College Pty Ltd
Clayton Utz	Monash University
Commonwealth Bank of Australia	Murdoch Childrens Research Institute
Cooper Grace Ward Lawyers	National Australia Bank Limited
Corrs Chambers Westgarth	National Childcare Accreditation Council Inc
Credit Union Australia Limited	National Roads & Motorists' Association Limited t/a NRMA
Cummins South Pacific Pty Ltd	NSW Teachers Credit Union Limited
Curtin University of Technology	t/a Teachers Credit Union
Deakin University	Overnewton Anglican Community College
Deloitte Touche Tohmatsu t/a Deloitte	Pitcher Partners Advisors Pty Ltd
Energy Resources of Australia Ltd	PricewaterhouseCoopers t/a PricewaterhouseCoopers Services
Epworth Foundation	Queensland Country Credit Union Limited
Ernst & Young Services Pty Ltd	Queensland University of Technology
t/a Ernst & Young Services	RBC Dexia Investor Services Trust
Estee Lauder Pty Ltd	Rio Tinto Alcan Limited
ExxonMobil Australia Group of Companies	Royal Automobile Club of Victoria (RACV) Limited
Flinders University of South Australia	
Freehills	
Fullarton Lutheran Homes Inc	

# Appendices

## 12 2009 EOWA Employer of Choice for Women List

Royal Melbourne Institute of Technology University	The University of New South Wales t/a UNSW
Santa Sabina College	The University of Newcastle
Savings & Loans Credit Union (SA)	The University of Sydney
Southern Cross University	The University of Western Australia
Sparke Helmore t/a Sparke Helmore Lawyers	UBS AG, Australia Branch
St Aidan's Anglican Girls' School	United Water International Pty Ltd
St Catherine's School – Waverley	UnitingCare Children, Young People & Families
St Frances Xavier Cabrini Health t/a Cabrini Health	UnitingCare Health
St John of God Health Care Inc	University of Canberra
State Street Australia Ltd	University of South Australia
Swinburne University of Technology	University of Technology Sydney
Taylor Nelson Sofres (TNS) Australia Pty Ltd	University of the Sunshine Coast
The Shell Company of Australia Pty Ltd	University of Western Sydney
The Spastic Centre of New South Wales	VicSuper Pty Ltd
	Warrigal Care
	Westaff (Australia) Pty Ltd

### **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; and
- 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 are taken to eliminate all forms of discrimination by the employer against women in relation to the seven Employment Matters; and
- 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; and
- Evaluating the effectiveness of the actions.

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