

equal opportunity for women in the workplace agency **annual report**

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eowa



Australian Government

Equal Opportunity for
Women in the Workplace Agency



Australian Government
**Equal Opportunity for
Women in the Workplace Agency**

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The Hon Tanya Plibersek
Minister for the Status of Women; Minister for Housing
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Minister

I have pleasure in presenting to you the Annual Report of the Equal Opportunity for Women in the Workplace Agency for the year 2007-2008.

The report has been prepared in accordance with Part III, subsection 12(1) of the *Equal Opportunity for Women in the Workplace Act 1999*, which requires EOWA, as soon as practicable, and in any event within 6 months, after each 31 May, to submit to the Minister a report on its operations during the year that ended on that 31 May.

This Annual Report covers the period from 1 July 2007 – 30 June 2008 but also includes EOWA's most current report assessment data from compliance reports submitted for the 1 April 2007 – 31 May 2008 reporting year.

Yours sincerely

Anna McPhee
20 October 2008

Our Vision

To achieve equal opportunity for women in Australian workplaces.

Our Mission

To lead Australian employers to create workplaces where women's contribution is equally valued, recognised and rewarded by:

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

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For more information about EOWA and its role and functions, please visit our **website:** www.eowa.gov.au

An electronic copy of the annual report is available at:
http://www.eowa.gov.au/Information_Centres/Resource_Centre/EOWA_Publications/Annual_Reports/EOWA_Annual_Report_07_08.asp

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01

Review by Director



Review by Director



Anna McPhee
Director, EOWA

The past year has been extremely productive and interesting for the Equal Opportunity for Women in the Workplace Agency, with numerous new projects completed to further enhance our role in educating and assisting Australian employers to implement programs that enable women to participate and advance equally in the workplace.

Women's participation in the Australian workforce has increased slightly from 47.2 per cent in 2006-07 to 47.8 per cent, although this figure remains lower than in 2005-06, when women comprised 48.5 per cent of Australian employees. The percentage of female CEOs in EOWA reporting organisations has continued to increase, up from 9.8 per cent in 2006-07 to 10.6 per cent.

The 2006-07 EOWA annual survey results showed that the provision of paid maternity leave among EOWA reporting organisations increased from 23.7 per cent in 2001 to 48.9 per cent in 2007. The percentage of organisations providing twelve weeks or more in line with both the recommendations of the International Labour Organisations and the World Health Organisation has increased to 40 per cent, compared to just 27 per cent two years ago.

In 2006, five years after the inaugural Employer of Choice for Women (EOCFW) criteria were determined, EOWA decided to review the citation to ensure it reflected the positive progress employers have made and ensure its status as a benchmark for which organisations can continue to strive. In 2008 organisations were required to meet six new standards.

Ninety-nine reporting organisations rose to the challenge and successfully applied for EOCFW status under the new prerequisites, demonstrating that they provide paid maternity leave of a minimum 6 weeks, have female managers working part-time and have a gender pay gap that is less than their industry average, among other leading edge achievements. EOWA will continue to work with reporting organisations, encouraging them to keep raising the bar and aim to achieve EOCFW status by implementing new policies to meet the revised criteria.

While there has certainly been positive change and progress made toward achieving equal opportunity for women in the workplace, research conducted by EOWA over the past twelve months has shown us that there is still a long way to go.

The Top Earners Report, released by EOWA in January 2008, revealed the disappointing reality that there is a significant gender pay gap at top earner level (where a top earner is one of the five most highly paid executives in a company). The report, which analysed pay data collected as part of the 2006 EOWA Census of Women in Leadership, found that women hold just seven per cent of top earner positions in the ASX200 and that at top earner level, the overall median pay for women is just 58 per cent of that for men. Female Chief Financial Officers and Chief Operating Officers earn half the wage of their male equivalents, while in Chief Executive Officer positions, a female earns just two-thirds the salary of her male counterpart.

When considered alongside Graduate Careers Australia's *GradStats* figures, which revealed in 2007 that male graduates earn a median starting salary \$3,000 higher than female graduates, and that male graduate salaries increase at a greater rate than for women, the Top Earners Report indicates that the gender pay gap affects a woman's salary from the very beginning; an inequity that will affect her salary throughout her career, across all levels of the workplace.

Released in April 2008, EOWA's *Generation F: Attract, Engage, Retain* research publication revealed further barriers for women in the workplace. The report, which surveyed women and men in the Australian workplace aged 16-65 on their perceptions and attitudes toward their careers and workplaces, revealed that despite the skills shortage, there is a clear discrepancy between what women want and expect from a role and workplace, and what they experience in reality.

It was found that a quarter of women do not feel their employers provide them with a career path, while nearly a fifth of women left their previous job because of a difficulty in progressing. While 83 per cent of women consider organisational support of work/life balance to be important, 42 per cent believe they do not have access to flexible working conditions. In addition, a quarter of women and over a fifth of men agreed that women and men are not treated equally in the workplace, and 43 per cent of women and nearly half of men believe there is a boys' club within their organisation.

While these research pieces have not brought good news, EOWA is determined to harness the findings and strengthen our commitment to further build on our strong relationships with Australian employers. Over the coming year, we will continue to educate and work with employers to improve their workplace equal opportunity programs to achieve positive outcomes for women, men and the business.

02

EOWA Overview



EOWA Overview

Role and Functions

EOWA's primary role is to:

- Administer the *Equal Opportunity for Women in the Workplace Act 1999*
- Provide information, advice, education and communication to reporting organisations and members of the broader community to achieve equal opportunity for women in the workplace

The functions of EOWA are to:

- advise and assist relevant employers in the development and implementation of workplace programs;
- issue guidelines to assist relevant employers to achieve the purposes of the Act;
- monitor the lodging of reports by relevant employers as required by the Act and to review those reports and deal with them in accordance with the Act;
- monitor and evaluate the effectiveness of workplace programs in achieving the purposes of the Act;
- undertake research, educational programs and other programs for the purpose of promoting equal opportunity for women in the workplace;
- promote understanding and acceptance, and public discussion, of equal opportunity for women in the workplace;
- review the effectiveness of the Act in achieving its purposes;
- report to the Minister on matters in relation to equal opportunity for women in the workplace.

In addition to any other powers conferred on EOWA by the Act, EOWA has the power to do all things necessary or convenient to be done for or in connection with the performance of the functions of EOWA.

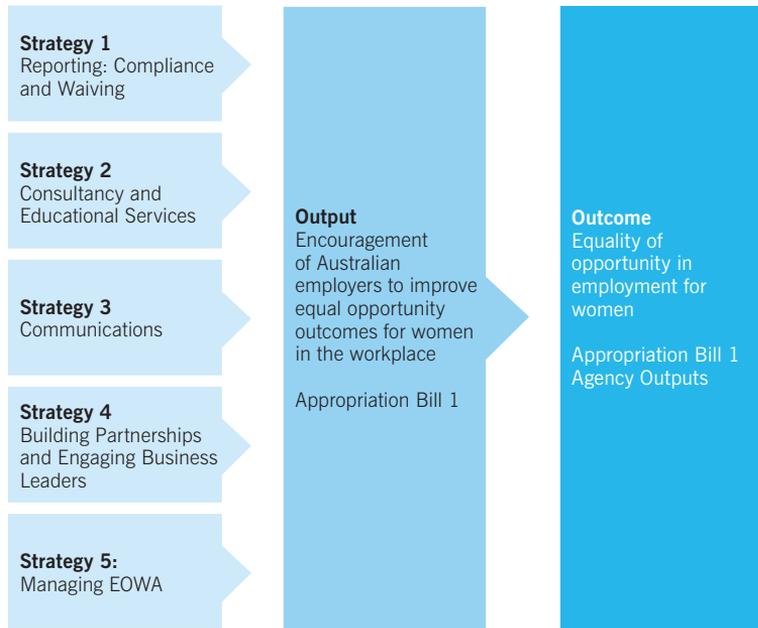
Organisational Structure

EOWA is a statutory authority located within the portfolio of the Australian Commonwealth Department of Family, Housing, Community Services and Indigenous Affairs (FaHCSIA). The Directorship of EOWA is a statutory appointment made by the Governor-General of Australia. The Director reports directly to the Minister for the Status of Women and embodies the powers and functions as described in the Act.

Outcome and Output Structure

FIGURE 1

Organisational Structure Relating to Outputs and Outcomes



03

Report on Performance



Report on Performance

Actual Performance in Overall Achievement of Outcome

As identified in the Portfolio Budget Statements (PBS), EOWA's effectiveness indicators for the output to achieve the planned outcome are described in Table 1. This table provides information on the strategies chosen to deliver the outcome, and shows the links between the output and the outcome.

TABLE 1

Effectiveness – Overall Achievement of the Outcome Including Performance Information for Administered Items

Impact	Organisations' compliance with the Act and employer awareness and progress towards equal employment opportunity for women.
Impact Measured by Effectiveness Indicators	Compliance with the Act; client performance improvement; eligibility for waiving, EOWA Employer of Choice for Women (EOCFW) citations and Business Achievement Awards (BAAs); requests for information and advice; workshop attendance; stakeholder feedback; website use; media coverage; and partnership events.
Actual Performance	<ul style="list-style-type: none"> • 2,501 compliant and 12 non-compliant organisations (as at 17 October 2008). • Average of 4.2 Employment Matters actioned per organisation (3.7 Employment Matters actioned in 2006-07). • 139 organisations waived. 99 EOCFW organisations. 46 organisations nominated for the 2007 BAAs (9 nominated for more than one award). • 23 workshops and 47 individual workplace consultations held. • 363 known media mentions. • 7 external partners supported EOWA events.
Output	Leading Australian employers to improve equal opportunity outcomes for women in the workplace.
Output Measured by Quality	Client awareness/satisfaction with: administration of the Act; value-added services; improved client reports; EOWA's service charter; client management processes and systems; workshops; site visits and consultancy services; website and online educational tools; written materials/publications and presentations; information and advice; media interest; BAA feedback; and strategic alliances/partnerships with key people and organisations.
Output Measured by Quantity	Client satisfaction determined by number of: responses to client managers; complaints to EOWA and the Minister; electronic reports submitted; information/advice provided; liaisons, consultancies and partnership events with client organisations; workshop attendees; e-newsletters; website usage and feedback, waived and EOCFW organisations; client relationships and CEO attendance at the BAAs.
Actual Performance	<ul style="list-style-type: none"> • All reporting organisations were telephoned by EOWA and offered tailored feedback. • No complaints made to the Minister. • Nearly 500 business leaders attended the 2007 BAAs (over 450 attendees in 2006). • 211 clients attended 23 EOWA workshops in 2007-08 (213 attendees at 39 workshops in 2006-07). Workshop evaluation sheets measured 100% client satisfaction. • EOWA's <i>Generation F: Attract, Engage, Retain</i> publication distributed to all reporting CEOs and Report Contacts. • EOWA's electronic newsletter distributed to over 7,000 subscribers. • 139 organisations waived (106 waived in 2006-07). 99 organisations awarded EOCFW citation in 2008 (compared to 131 in 2007).

Price in PBS	Actual Expenditure
\$3.382m	\$3.429m

Reporting

Relevant organisations are required to develop and implement a workplace program and report annually to EOWA on their program’s effectiveness. These reports include information on:

- the composition of their workforce;
- how they consulted with their employees ;
- their analysis and issues identified for women in their organisation across the seven Employment Matters;
- actions taken;
- the evaluation of the actions taken;
- planned future actions.

EOWA’s reporting clients are assessed as either compliant, non-compliant or waived from reporting for a specified period of time under the *Equal Opportunity for Women in the Workplace Act* (the Act). Should a report be initially assessed as non-compliant, Client Consultants work with that organisation to obtain the necessary additional information for that organisation to reach compliant status.

Client Consultants, who are highly skilled in managing client relationships and human resource issues, are recruited annually to assess EOWA reports. They receive comprehensive training that equips them to provide tailored feedback relevant to each employer’s needs. Client Consultants are also allocated specific industries to assess, which enables them to develop a comprehensive knowledge of industry-specific issues.

For every report assessed, Client Consultants telephone and email that organisation’s EOWA report contact to provide personalised and detailed feedback on their workplace program. The feedback conversation with clients not only enhances the relationship between EOWA and reporting organisations but also provides an opportunity to discuss their individual program, ensuring that employers receive the maximum benefit of industry knowledge.

Client Consultants recognise that each reporting organisation is at a different stage in implementing a workplace program for achieving equal opportunity, hence feedback is tailored to each organisation’s particular stage in that process. This feedback is designed to assist clients to influence change within their organisation.

In March 2008, over 2,750 CEOs from reporting organisations were sent a personalised letter on behalf of EOWA's Director updating them on the Agency's activities and also inviting them to contact EOWA for reporting and workplace program assistance. Additionally, all CEOs from compliant organisations received a tailored letter advising compliance with the Act and included feedback on their workplace program as outlined in their report.

At the end of each calendar year, EOWA publishes all compliance reports from that reporting year on the EOWA website. This enables employers to read about how other organisations, both in their industry and generally, are addressing their equal opportunity issues.

Non-Compliant Organisations

As at 17 October 2008, there were 12 reporting organisations that did not comply with the *Equal Opportunity for Women in the Workplace Act 1999*. Of these 12 organisations, all have previously been non-compliant.

Non-compliant organisations are ineligible to tender for government contracts and industry assistance.

For the names of 2007-08 non-compliant organisations, refer to Appendix 9.

Waiving

The *Equal Opportunity for Women in the Workplace Act 1999* (Section 13C) provides the opportunity for organisations covered by the Act to apply to be waived from annual compliance program reporting once they have achieved compliant status for their workplace program for three consecutive years.

Applications for waiver are submitted at the same time as compliance reports and may take the form of a written report or a workplace visit to assess the organisation's workplace program.

In order to be waived from reporting, an organisation must demonstrate that it has consulted with all staff (particularly women) on issues for women in its workplace, provide a detailed analysis of its progress in relation to the seven employment matters relating to equal opportunity for women in its workplace, and present supporting information which confirms that the organisation has done everything reasonably practicable to advance women and remove barriers.

If a waiver is granted, the employer is not required to submit a report to EOWA for a period of up to three years. Under the Act, organisations which have been waived from reporting are required to continue to develop their workplace programs during the period of the waiver.

The granting of a waiver from reporting:

- encourages organisations to develop effective workplace programs to achieve equal opportunity in the workplace;
- recognises organisations that have done as much as they can, given their unique organisational circumstances;
- enables organisations to divert resources from reporting into their workplace program;
- responds to organisations that believe and can demonstrate that there are no further actions they can reasonably and practicably take to progress equal opportunity for women in the workplace.

EOWA offers organisations interested in applying for a waiver, high-level support and assistance. This involves consultation, feedback and guidance relating to EO in their workplace. In addition, EOWA's Workshop 'Positioning your business for waiving, EOWA Employer of Choice for Women and Business Achievement Awards', focuses on requirements for achieving a waiver. Education and Client Advisors who conduct these workshops provide participants with advice and information to enable them to establish the foundation for a successful application for waiver from reporting.

In the 2007-8 reporting year the EOWA Director, Anna McPhee, approved a recommendation that the 55 organisations on the EOWA Employer of Choice for Women (EOCFW) list for 2008 that were also due to submit a compliance report/application for waiver in 2008 be offered a two year waiver from reporting. This decision was based on the knowledge that organisations which achieved EOCFW provided detailed analysis, took action and achieved outcomes which exceeded the requirements for a waiver from reporting. The 55 organisations eligible for a waiver accepted the offer.

In addition to the 55 EOCFW organisations granted a waiver, 99 organisations applied to be waived, making a total of 154, an increase from 121 applications last year. In 2007-08, the Director waived the reporting requirements of 139 organisations (compared with 106 organisations in 2006-07) which demonstrated that they are taking all reasonable and practical actions to progress equal opportunity for women in the workplace.

A list of waived organisations is provided in Appendix 10.

Compliance Data

Each year EOWA receives Equal Opportunity Compliance Reports from employers covered by the EOWW Act. These reports are assessed by EOWA staff for compliance with the legislation, and as part of the assessment process, data are recorded on each report in the EOWA database.

The 2007-08 report assessment data provides insights into how Australian employers are taking action to implement equal opportunity for women in their workplaces.

As at 17 October 2008, the total number of organisations registered with EOWA for the 2007-08 reporting year was 7,696 organisations, of which 2,712 were designated reporting organisations, an increase of 11 (0.4%) since 2006-07 (2,701). Changes in the total number of registered organisations occur on a continuous basis throughout the year, and result from factors such as the sale, merger and closure of companies, and reductions in employee numbers that bring organisations below the 80-employee threshold.

Of the 2,712 reporting organisations registered with EOWA in 2007-08, 92.7% (2,513) were due to report to the Agency in 2008, with the remaining 7.3% (199) exempt from reporting this year as they had been officially waived in a previous year.

This year, 99.5% of the 2,513 reporting organisations (2,501 out of 2,513) were assessed as compliant under the Act, the same as last year when 99.5% (2,470 of 2,482 reporting organisations) complied. Out of these 2,501 compliant organisations, 139 were approved to be waived from reporting for a future period of up to three years, which compares with 106 in 2006-07.

The number of non-compliant organisations this year was 12 (0.5% of 2,513), compared with 13 (0.5% of 2,482) in 2006-07 and 13 (0.5% of 2,529) in 2005-06.

Women's Workforce Participation

In 2007-08, employee data was available for 2,697 of the 2,712 organisations registered with EOWA. These 2,697 organisations employ 2,888,318 people, an increase from 2,725,088 in 2006-07.

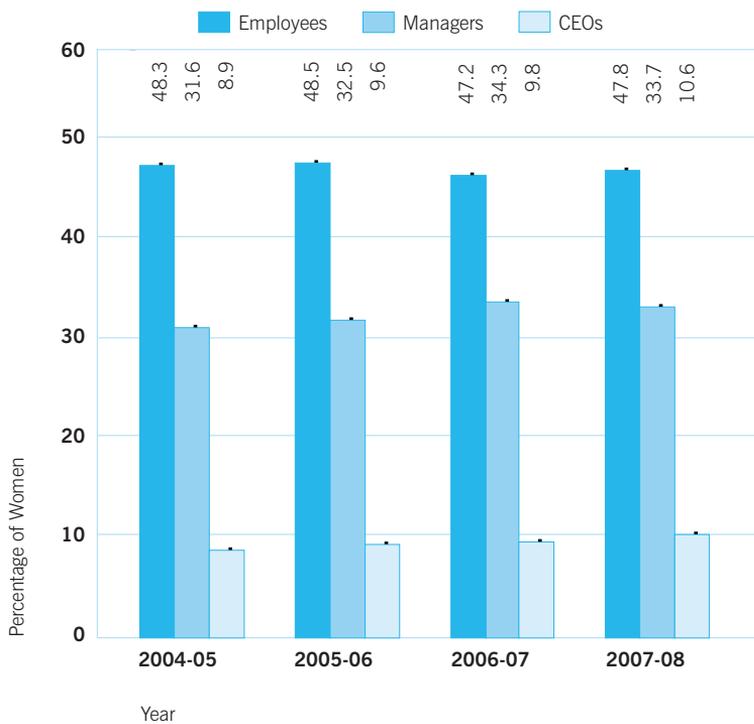
As at 17 October 2008, employee gender data was available for 2,326 reporting organisations. The proportion of women in these organisations is shown by employment category on the following page, together with the final figures for 2006-07 and 2005-06 (updated since the last Annual Report). These 2,326 organisations cover approximately 2,466,561 employees, approximately 47.8% or 1,179,882 women.

	2007-08 (%)	2006-07 (%)	2005-06 (%)
CEOs	10.6	9.8	9.6
Managers	33.7	34.3	32.5
Employees	47.8	47.2	48.5
Full-time Employees	36.1	34.3	35.1
Part-time Employees	77.0	77.5	77.8
Casual Employees	56.6	57.4	59.6
Part-time Managers	77.7	81.0	80.9
Casual Managers	57.6	56.6	56.1

Women's employment participation in the total workforce and management of reporting organisations for the past four years is shown in Figure 2.

FIGURE 2

Women's Employment Participation in EOWA Reporting Organisations



* Interim figures as at 17 October 2008. The data from which these figures were derived was valid on the 17 October but is subject to variation.

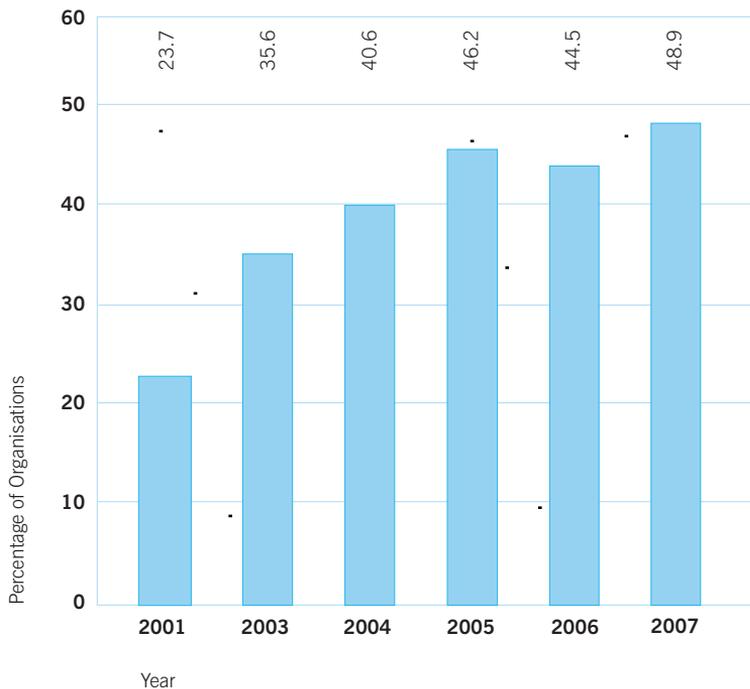
EOWA Annual Survey – Paid Maternity Leave

Since 2001, EOWA has collected information about the provision of paid maternity leave. The data is collected through a telephone survey between the months of May and September each year. The sample size is statistically significant with on average 2500 employers surveyed annually.

In 2007-08, 48.9% of organisations with one hundred employees or more reporting to EOWA currently provide paid maternity leave. There has been a steady rise in the percentage of organisations providing paid leave since the Agency started measuring this in 2001.

FIGURE 3

Provision of Paid Maternity Leave in EOWA Reporting Organisations



Educating HR and Diversity Practitioners

Workshops and Education Sessions

EOWA conducts workshops and other educational sessions to assist clients in developing EO workplace programs and to educate employers about the business benefits of removing barriers to women's participation in the workplace.

Throughout the year a total of 23 workshops were conducted across Australia, attracting 211 attendees.

All workshop participants received an evaluation form with which to provide feedback in relation to content and achievement of objectives. One hundred per cent of respondents agreed or fully agreed that their workshop expectations had been met.

Consultancy Services

Consultations are designed to deliver improved outcomes for women and align equal opportunity practices with the organisation's business needs. Employers are able to choose from a range of services, including informative and practical workshops, an analysis of current workplace programs, internal training, analysis of their policies, motivational presentations and industry-specific reports, along with advice on how to become a leading organisation for the advancement of women.

Consultations show the benefits of equal opportunity for women in the workplace and provide organisations with ideas and strategies to encourage women to reach their full potential in their workplaces, and improve organisational outcomes.

This year, EOWA conducted 47 individual workplace consultations, down from 60 conducted in 2006-07.

During this period, the Education and Consultancy team undertook the successful development of an online training product for clients, 'Bullying and Harassment Prevention: An EOWA Online Program'.

Advice and Consultation

An important part of EOWA's role is educating and assisting organisations to achieve equal opportunity for women in their workplaces. To this end, EOWA provides advice and consultation both over the telephone and in person to reporting clients, media, academics, students, government organisations, women's groups and the general public.

Detailed assistance is provided to employers on interpretation of the Act, how to comply with the Act, workplace program development, how to use EOWA's workplace development tools, case studies from leading organisations and general information on issues for women in the workplace.

For the period 1 July 2007 to the end of the 2007-08 financial year, EOWA responded to 3,317 inquiries (compared to over 1,933 inquiries in 2006-07). Additionally, during the 2007-08 reporting year, every reporting organisation was provided with personalised and industry-specific assistance on their workplace program.

Website

EOWA's website offers a range of online tools and a library of resources including leading organisations' policies, practices and case studies, designed to enhance the development of successful EO workplace programs.

EOWA continued to enhance the resources available to business by improving the navigability of the website, allowing easier access to up-to-date reporting and research information.

These updates and improvements have helped to ensure a more current, user-friendly website that is an informative resource for business, the media, government and the general public.

Communications

Speeches and Presentations

An important educational role for the Agency is to publicly address the current issues facing women in the workplace.

This year, EOWA representatives delivered public addresses across the nation and internationally to a broad range of audiences including government agencies, women's networks, private companies, industry groups and universities.

Publications

Generation F: Attract, Engage, Retain

This report analysed the findings from a series of focus groups and an online survey, revealing the perceptions and attitudes of men and Generation F (women in the Australian labour force, including women wishing to return to work, who are aged between 16 and 65 year) toward their careers and workplaces, outlining the factors they consider most important when choosing an employer and identifying the issues that will motivate them to move on.

Key findings included:

- both women and men identify good pay and bonuses as the most important factor when job seeking;
- women are also more likely to consider additional factors such as the promotion and support of women, flexible working conditions, women in senior positions and the provision of paid maternity leave to be significant when job seeking;
- almost 20% of women indicate that they intend to leave their jobs to start up their own business in the next few years, while only 14% of women plan to leave the workforce to have children;
- nearly one quarter of women and men do not believe that women are treated equally to men in the workplace;
- nearly half of all employees believe that a boys' club exists within their organisation;
- nearly 40% of women and 30% of men say that men in their workplace progress and are promoted more quickly than women;
- nearly one in ten women left their last job as a result of bullying and harassment.

The *Generation F* report also included advice for employers and examples of how organisations can harness the skills, commitment and ambitions of Generation F to benefit their workplace.

This research was sponsored by the largest specialist recruitment company in Australia, Hays. The publication was launched at luncheon events hosted by Hays in Sydney, Melbourne and Brisbane, with 100 business executives in attendance at each event.

Gender Income Distribution of Top Earners in ASX200 Companies Report

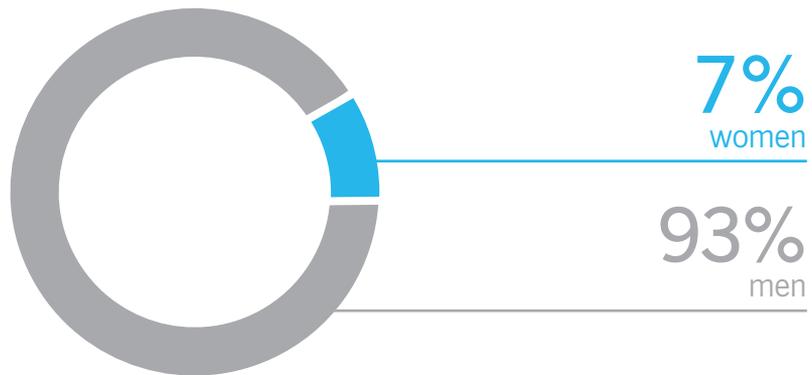
An unprecedented piece of research, this report investigated issues of pay disparity, using data collected as part of the 2006 EOWA Australian Census of Women in Leadership. The research examined the declared Top Earners of Specified Executives of the 180 ASX200 companies that included this information in their annual reports, to explore how gender interacts with this most senior level corporate status.

Key findings included:

- women hold only 7% of Top Earner positions in the ASX200;
- the overall median pay for women at Top Earner level is 58% of the overall median pay for men;
- female Chief Financial Officers and Chief Operating Officers earn half the wage of their male equivalents;
- in CEO positions, a female CEO earns two-thirds the salary of her male counterpart;
- men in both line and support positions are more likely to be Top Earners than women;
- even in support roles where women are concentrated, women have less than a 50% chance of being a Top Earner;
- even in human Resources positions where women are more common, the pay gap is 43%;
- 60% of female Top Earners work in the bottom 100 ASX200 companies by market capitalisation;
- a higher percentage of Top Earners are female in ASX200 companies with more women on the board.

FIGURE 4

Top Earner Status of ASX200 Companies by Gender



EOWA News Alert

EOWA regularly distributes an electronic newsletter, which provides tailored, relevant and topical information to clients and subscribers ranging from small and medium enterprises, academics, government, women's groups and the general public.

Each edition explores a specific EO issue, provides reporting-related information and updates on relevant internal or external events. The publication is distributed to over 7,000 subscribers.

EOWA Australian Census of Women in Leadership

Produced every two years, the next EOWA Census is to be released in October 2008.

Media

EOWA's media strategy continues to position the organisation as a key voice for working women in Australia. This profile provides a platform which allows EOWA to work alongside some of Australia's foremost business leaders.

In 2007-08, the Agency achieved at least 363 known media mentions (203 print articles and 160 radio, TV and online media), compared with 228 print and 106 radio, TV and electronic media stories in 2006-07.

Building Partnerships and Engaging Business Leaders

EOWA has continued to develop and strengthen strategic relationships with leading organisations and networks in Australia over the past year.

EOWA's key projects in 2007-08, which were aimed at inspiring leaders to take action to help women advance in the workplace, were:

- *Gender Income Distribution of Top Earners in ASX200 Companies* Report
- *Generation F: Attract, Engage, Retain*
- The EOWA Business Achievement Awards
- The EOWA *Employer of Choice for Women* citation
- Networking and representation of EOWA on industry bodies

EOWA Business Achievement Awards (BAA)

Nearly 500 business leaders attended the 2007 BAA event to honour Australian business leaders and the organisations that have strategically driven the advancement of women in their workplace. Corporate sponsors included American Express Australia, Australian Industry Group, Clayton Utz, Commonwealth Bank of Australia, Deloitte Touche Tohmatsu, ExxonMobil, Hays, and IBM Australia.

This prestigious EOWA event is a way of focusing attention on women in the workplace and recognising equal opportunity excellence.

The 2007 BAA winners are listed in Appendix 11.

EOWA Intimate Conversation Forum

The EOWA Intimate Conversation is an annual 'up close and personal' forum where CEOs from leading-practice organisations discuss their assessments of the important issues for women in the workplace and the obstacles facing them. The panel speaks openly and honestly about the issues they have encountered in driving EEO.

Over 90 people from a diverse range of industries attended the July 2007 event. The panel comprised Christine Bartlett, Australian Chief Executive Officer, Jones Lang LaSalle; Russell Caplan, CEO of The Shell Company Australia; Ahmed Fahour, Australian Chief Executive Officer, National Australia Bank; and Giam Swiegers, Chief Executive Officer, Deloitte Touche Tohmatsu. Facilitating the discussion was journalist Jennie Brockie.

EOWA Employer of Choice for Women (EOCFW)

In March 2008, 99 organisations featured on the EOWA Employer of Choice for Women list. This number is a decrease from the 131 organisations which achieved the citation in 2007. This decrease may be attributed to the addition of the six pre-requisites which require more specific outcomes for women than in previous years.

This year's EOCFW list is provided in Appendix 12.

To be an EOWA Employer of Choice for Women, an organisation needs to:

- have policies in place (across employment matters) that support women across the organisation;
- have effective processes (across employment matters) that are transparent;
- have strategies in place that support a commitment to fully utilising and developing its people (including women);
- educate employees (including supervisors and managers) on their rights and obligations regarding sex-based harassment;
- have an inclusive organisational culture that is championed by the CEO, driven by senior executives and holds line managers accountable;
- deliver improved outcomes for women and the business.

Organisations seeking the EOCFW citation, including current citation holders, are required to submit an application each year to ensure that their current workplace programs are meeting the six criteria and six pre-requisites required for the awarding of EOCFW status.

Organisations which are applying for the first time or who have new CEOs are contacted by EOWA and a fifteen minute telephone conversation is organised with the CEO to confirm that s/he champions EO for Women in the organisation.

Organisations that no longer demonstrate the criteria are removed from the list.

The pre-requisites added to EOCFW for inclusion on the 2008 list are:

1. Equal Opportunity for Women is a standing agenda item on a committee chaired by the CEO or his/her direct report;
2. Female managers can work part-time;
3. Paid Maternity leave is available – minimum six weeks paid leave after 12 months' service;
4. Sex-based harassment education is conducted at induction for all staff (including management, contract staff and casual staff); plus refresher education OR update is received by all staff (including management, contract staff and casual staff) at least every two years;
5. The Pay Equity Gap between average male and female salaries at each level of the organisation is less than the national gender gap identified by ABS research. Additionally, the organisation's overall pay gap must be less than the organisation's industry average pay gap, based on current ABS statistics;
6. The percentage of managers who are women must be greater than the percentage of female managers identified by ABS research OR the organisation's percentage of female managers must be greater than the industry-sector average.

The percentages relevant to the gender pay gap and female managers change yearly based on ABS statistics available at 31 March. Organisations applying in 2008 for inclusion on the EOCFW list in 2009 must achieve a pay equity gap between average female and average male salaries at each level of the organisation of less than 15.6% as well as achieving an overall average pay gap which is less than their industry group average at 31 March. At least 28% of managers must be women for inclusion on the EOCFW 2009 list, OR the organisation's percentage of female managers must be greater than the 31 March ABS industry-sector average.

Networking and Representation of EOWA

During the year, EOWA was a member of a number of external organisations, including:

- The NSW Equal Employment Opportunity Practitioners' Association (NEEOPA)
- The Equal Employment Opportunity Network, Victoria (EEON)
- The Equal Opportunity Practitioners' Association, Queensland (EOPA)
- The Equal Employment Opportunity Network Australasia (EEONA)

EOWA also sponsored the Macquarie Graduate School of Management's *Women, Management and Employment Relations* Conference.

Throughout the year, the Agency Director participated in and attended numerous external events and accepted all appropriate guest speaking invitations convenient to her schedule.

Purchaser/Provider Arrangements

EOWA entered into a purchaser/provider arrangement with the Department of Employment and Workplace Relations (DEWR) for the provision of administrative and information technology for part of the 2007-08 financial year under a Memorandum of understanding. Due to the Machinery of government changes, the agency was moved from DEWR to Families, Community Services and Indigenous Affairs (FaHCSIA) and hence entered into a new Memorandum of understanding with FaHCSIA for the provision of similar services.

Where Performance Targets Differ from PBS

Not applicable. Performance targets did not differ from the PBS.

Factors and Events Influencing Performance

Now in its second year of implementation, the new EOWA reporting database application, Resolve, has stabilised. The application has met with EOWA's performance levels. The success of the application has led to integrating other business processes, which were previously done in silos.

Significant Changes in Nature of Principal Functions/Services

There have been no significant changes to EOWA's principal functions or services over the past reporting period. EOWA has had no significant changes to its principal functions or services since the introduction of the amended legislation as outlined in the 1999-2000 EOWA Annual Report.

Service Charter

EOWA's Service Charter outlines the key service standards that EOWA commits to abide by in order to respond to the needs of business and working women. External queries or complaints are responded to quickly and client feedback on EOWA's service is encouraged.

Of the 3,317 calls received in the period from July 07 – June 08, 60 calls were from members of the public whom EOWA referred to other agencies as we could not assist them, and 554 calls were relating to rights and obligations under the Act and how EOWA could provide assistance to meet those obligations.

The Service Charter is available on EOWA's website at:
http://www.eowa.gov.au/About_EOWA/Our_Services/EOWA_Service_Charter.asp

Financial Performance

The total appropriation for EOWA in 2007-08 was \$2,958,000.

Significant Changes from Prior Year or from Budget

There were no significant changes.

TABLE 2

Summary Resource Table by Outcome

	(1) Budget* 2007-08 (\$)	(2) Actual Revenue 2007-08 (\$)	(3) Actual Expenses 2007-08 (\$)	Variation (3) – (2)	(4) Budget** 2008-09 (\$)
Administered Expenses (including third-party outputs)	–	–	–	–	–
Total Administered Expenses	–	–	–	–	–
Price of Output					
Output – Administration of the Act, Advice, Education, Information and Communication	2,972,000	2,972,000	3,429,065	–	2,938,000
Reduction of appropriations (Appropriation Act section 9)		(14,000)			
Subtotal of Output	2,958,000	2,958,000	3,429,065	–	2,938,000
Revenue from Government (Appropriation) for Outputs	2,958,000	2,958,000	–	–	2,938,000
Revenue from Other Sources	366,000	448,034	–	–	466,000
Other Sources – Resources received free of charge from Government, EOWA services to external entities and sale of assets	44,000	46,975	–	–	96,000
Total Price of Output	3,382,000	3,453,009	3,429,065	23,944	3,500,000
TOTAL FOR OUTCOME (Total Price of Outputs and Administered Expenses)	3,382,000	3,453,009	3,429,065	23,944	3,500,000
Average Staffing Levels [ASL]	20	19	19	–	20

* Full-year Budget, including additional Estimates

** Budget prior to additional Estimates

Developments since end of Financial Year

No new developments have occurred since the end of the financial year.

04

Management and Accountability



Management and Accountability

Corporate Governance

EOWA's Director reported directly to the Minister for Employment and Workplace Relations between July and November 2007. Since November 2007, she has reported to the Minister for the Status of Women. EOWA Executive Managers report to the Director.

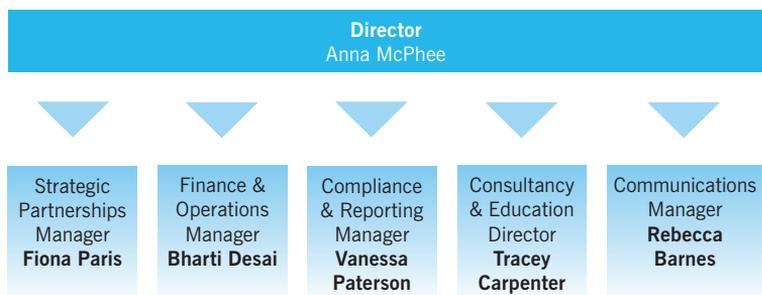
The organisational structure that was put in place towards the end of 2004-05 continued to work well, streamlining processes to enable EOWA to better respond to business needs and thereby achieve its outcome. Figure 4 displays the corporate management structure.

In June 2008, the Director announced a restructure including notification of an excess employee effective from October 2008. The proposed restructure is planned to continue EOWA's high level of service to clients.

Names of the Senior Executive and their Responsibilities

FIGURE 5

Corporate Management Structure



Financial and Operational Risk

EOWA continues to integrate risk management strategies into business planning, incorporating the identification of risks and risk treatments into the Strategic Plan.

EOWA has met with Comcover throughout 2007-08 to ensure the development of good risk management practices.

Audit Committee

EOWA had regular Finance and Audit committee meetings throughout the financial year 2007-08. The committee is responsible for ensuring proper use of Commonwealth resources and the management of risks.

The members of the committee as at 30 June 2008 were:

- Alison Gatt (Chair and external member)
- Anna McPhee (Director)
- Bharti Desai

Certification of Fraud Measures in Place

EOWA updated its Fraud Control Plan to cover 2006-08. The Fraud Control Plan continues to be a part of the EOWA induction program for all new employees and consultants. During the year, all staff were trained on fraud awareness delivered by Comcover's accredited consultant. Most of the risks have been, and will continue to be, addressed by the implementation and documentation of appropriate procedures.

EOWA has appropriate fraud prevention, detection and investigation procedures and processes that meets the specific needs of the agency and comply with the Commonwealth Fraud Control Guidelines.

Ethical Standards

EOWA is committed to the Australian Public Service (APS) Values and Code of Conduct.

EOWA staff induction kits contain information provided by the Australian Public Service Commission concerning these values and codes.

External Scrutiny

EOWA is scrutinised by Federal Parliament through its established committee processes and parliamentary questions on notice. There have been no significant developments in the external scrutiny process since the previous reporting period.

During the period from July 2007 to June 2008 inclusive, EOWA was not the subject of:

- Judicial decisions or decisions of administrative tribunals that have, or may have, significant impact on operations; or
- Reports on the operations of EOWA by the Auditor-General (other than the report of financial statements), Parliamentary Committee or Commonwealth Ombudsman.

Management of Human Resources

Impact and Features of Certified Agreements and Australian Workplace Agreements

EOWA implemented its new Certified Agreement effective from April 2006 to March 2009. The main features of the 2006-09 Certified Agreement are:

- **Remuneration:** Employees receive three wage increases over the three-year duration of the agreement. The first increase of 4% took effect upon certification on 1 April 2006; the second increase of another 4% will come into effect 12 months after certification on 1 April 2007, and the final 4% increase took place on 1 April 2008.
- **Performance Bonus:** A performance bonus has been introduced.
- **Paid Maternity Leave:** EOWA provides a paid maternity leave benefit to 14 weeks at full pay, with the option of a pay out at half-pay over a 28-week period.
- **Balancing work and personal life through working flexibly:** EOWA is committed to helping employees balance their work and personal lives through telecommuting, flex-time, part-time work and other arrangements.
- **Recognising, building and using our employees' skills:** EOWA is providing staff with the opportunity to develop skills by provision of training and development and the health-related budgets.

The number of employees covered by a Certified Agreement or Australian Workplace Agreement and the salary ranges available for APS employees by classification structure are outlined in Appendix 8.

Training and Development Undertaken and its Impacts

During the year, there were internal development opportunities for staff wishing to expand their skill base through extension projects, as well as formal training. In addition, all staff have access to a new flexible web-based IT training package.

Staff were encouraged to attend conferences, seminars and other networking events, in addition to structured external courses. Staff received various training and development opportunities, attending courses on project management, personal development, mentoring, computer skills, networking, legislative obligations, APS policy foundation and financial and human resource management.

A total of \$44,544 was allocated to training, development and networking activities. In 2007-08, the amount spent on EOWA Studybank was \$4,875.

Productivity Gains

There were no reported productivity gains achieved in the year 2007-08.

Staffing Structure and Statistics

There have been no further changes to the staffing structure within the Agency in the past year.

EOWA staffing profiles and statistics, including CA and AWA statistics, can be found in Appendix 8.

Performance Pay

EOWA provided performance pay to staff as described below.

Classification	Number	Total Paid (\$)	Min. paid (\$)	Max. paid (\$)
APS Level 1 to 6	13	11,054	433	1,390
Executive level 1	4	6,122	1,836	1,836
Executive level 2	1	2,268	2,268	2,268
PEO	1	18,020	–	18,020
Total	19	37,464		

Purchasing

EOWA has implemented sound purchasing initiatives, ensuring that all purchasing is handled in accordance with the Commonwealth Procurement Guidelines and EOWA's Chief Executive Instructions.

EOWA is committed to the Government's payment policy and ensures that all accounts are processed by the due date. It also publishes an Annual procurement plan on Austender, in accordance with the requirements of the procurement guidelines.

Asset Management

EOWA's assets were managed internally by the Organisational Services section. EOWA's policies ensure that assets are properly recorded and that efficient, effective and ethical use of Commonwealth resources is promoted. EOWA also operates under an MOU with the Department of Families, Community Services and Indigenous Affairs for the use of its assets and support services.

EOWA undertakes annual stocktakes and reconciles the stocktake reports to physical assets. EOWA confirms that the stocktake matched the physical assets as at 30 June 2008.

EOWA also maintains a portable register that records all items purchased under \$2,000 and maintains an asset management system.

Consultants, Competitive Tendering and Contracting

During 2007–08, EOWA spent a total of \$503,262 on ongoing consultancy (as listed in Appendix 7).

EOWA adheres to the Commonwealth Procurement Guidelines and the EOWA Chief Executive Instructions when engaging consultants and entering into contractual arrangements.

The previous successful tenders continued to be used in 2007-08. The largest of these was DEWR for IT supplies, Finance, Human Resources and the maintenance and enhancement of the EOWA reporting application, Beethoven Computer Services for the development of the reporting system software and Nesova Pty Ltd for the leasing of office premises.

Contracts for purchases over \$100,000 contain a clause for the Auditor-General to have access to the contractor's premises. All contracts over \$10,000 are published in the Public Service Gazette. EOWA has not exempted contracts on the basis that it would disclose exempt matters under the *Freedom of Information Act*.

Providing Access to People with Disabilities

EOWA's Workplace Diversity Policy includes reference to equal opportunities for people with a disability. Reference to the policy is included in all staff inductions and annual training is conducted to ensure staff are aware of their rights and obligations. EOWA has two Workplace Diversity Contact Officers to assist in the implementation of EOWA's Workplace Diversity Policy.

The Contact Officer conducts training with EOWA staff regarding their responsibilities around diversity and inclusiveness. EOWA continues to provide inclusive social functions that enable all EOWA staff to attend.

05

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

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

Appendices

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 (\$)
Assets			
Financial assets			
Cash and cash equivalents	4A	184,643	133,489
Trade and other receivables	4B	1,673,793	2,053,422
Total financial assets		1,858,436	2,186,911
Non-financial assets			
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
Total non-financial assets		1,118,015	524,791
Total assets		2,976,451	2,711,702
Liabilities			
Payables			
Suppliers	6A	–	41,551
Other payables	6B	321,976	256,305
Total payables		321,976	297,856
Provisions			
Employee provisions	7A	481,955	235,695
Other provisions	7B	–	29,575
Total provisions		481,955	265,270
Total liabilities		803,931	563,126
Net assets		2,172,520	2,148,576
Equity			
Contributed equity		1,399,000	1,399,000
Reserves		40,043	40,043
Retained surplus		733,477	709,533
Total equity		2,172,520	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
Closing balance as at 30 June	733,477	709,533	40,043	40,043	1,399,000	1,399,000	2,172,520	2,148,576

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

Appendices

01 Financial Statements

Equal Opportunity for Women in the Workplace Agency Cashflow Statement

for the year ended 30 June 2008

	Notes	30 June 2008 (\$)	30 June 2007 (\$)
Operating activities			
Cash received			
Goods and services		446,818	522,264
Appropriations		3,308,000	2,633,000
GST received from ATO		260,390	130,471
Total cash received		4,015,208	3,285,735
Cash used			
Employees		1,696,316	1,585,230
Suppliers		1,281,749	1,280,949
GST paid to ATO		227,867	154,536
Total cash used		3,205,932	3,020,715
Net cash flows from operating activities	8	809,276	265,020
Investing activities			
Cash received			
Proceeds from sales of infrastructure, plant and equipment		5,722	–
Total cash received		5,722	–
Cash used			
Purchase of infrastructure, plant and equipment		509,494	14,633
Purchase of intangibles		254,350	510,258
Total cash used		763,844	524,891
Net cash (used by) investing activities		(758,122)	(524,891)
Net increase/(decrease) in cash held		51,154	(259,871)
Cash at the beginning of the reporting period		133,489	393,360
Cash at the end of the reporting period	4A	184,643	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 (\$)
By type		
Commitments receivable		
GST recoverable on commitments	94,227	14,585
Total commitments receivable	94,227	14,585
Other commitments		
Operating leases	1,036,499	160,430
Total other commitments	1,036,499	160,430
Net commitments by type	942,272	145,845
By maturity		
Commitments receivable		
Other commitments receivable		
One year or less	18,785	14,585
From one to five years	75,442	–
Total other commitments receivable	94,227	14,585
Operating lease commitments		
One year or less	206,634	160,430
From one year to five years	829,865	–
Total operating lease commitments	1,036,499	160,430
Net commitments by maturity	942,272	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.

01 Financial Statements

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

01 Financial Statements

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.

01 Financial Statements

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	Lease term	Lease term
Plant and equipment	3 to 9 years	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 (\$)
Revenues		
Note 2A: Revenue from Government		
Appropriations for outputs	2,958,000	2,833,000
Total revenue from Government	2,958,000	2,833,000
Note 2B: Sale of goods and rendering of services		
Rendering of services – external entities	448,034	487,547
Total sale of goods and rendering of services	448,034	487,547
Gains		
Note 2C: Sale of assets		
<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)	–
Net gain from sale of assets	3,975	–
Note 2D: Other gains		
<i>Resources received from related entities:</i>		
Auditors remuneration	28,000	27,000
Total resources from related entities	28,000	27,000
<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
Total other gains	43,000	99,010

Note 3: Operating Expenses

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

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Note 4: Financial Assets

	2008 (\$)	2007 (\$)
Note 4A: Cash and cash equivalents		
Cash at bank	183,643	132,489
Cash on hand	1,000	1,000
Total cash and cash equivalents	184,643	133,489
Note 4B: Trade and other receivables		
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
Total receivables (net)	1,673,793	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:

Current	1,672,440	2,052,997
Overdue by:		
Less than 30 days	65	425
30 to 60 days	1,288	–
Total receivables (gross)	1,673,793	2,053,422

Note 5: Non-Financial Assets

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

No indications of impairment exist for land and buildings.

Note 5B: Infrastructure, Plant and Equipment

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

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 (\$)
As at 1 July 2007			
Gross book value	291,025	46,508	337,533
Accumulated depreciation/ amortisation	(291,025)	(25,478)	(316,503)
Opening net book value	–	21,030	21,030
<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
As at 30 June 2008			
Gross book value	509,494	43,083	552,577
Accumulated depreciation/ amortisation	(33,965)	(30,312)	(64,277)
Closing net book value	475,529	12,771	488,300

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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 (\$)
As at 1 July 2006			
Gross book value	291,025	31,875	322,900
Accumulated depreciation/ amortisation	(194,295)	(20,960)	(215,255)
Opening net book value	96,730	10,915	107,645
<i>Additions:</i>			
By purchase	–	14,633	14,633
Depreciation/amortisation expense	(96,730)	(4,518)	(101,248)
As at 30 June 2007			
Gross book value	291,025	46,508	337,533
Accumulated depreciation/ amortisation	(291,025)	(25,478)	(316,503)
Closing net book value	–	21,030	21,030

Note 5D: Intangible Assets

	2008 (\$)	2007 (\$)
<i>Computer software at cost:</i>		
Internally developed	995,357	1,886,834
Accumulated amortisation	(370,802)	(1,387,200)
Total intangibles (non-current)	624,555	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 (\$)
As at 1 July 2007		
Gross book value	1,886,834	1,886,834
Accumulated depreciation/ amortisation	(1,387,200)	(1,387,200)
Opening net book value	499,634	499,634
<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
As at 30 June 2008		
Gross book value	995,357	995,357
Accumulated depreciation/amortisation	(370,802)	(370,802)
Closing net book value	624,555	624,555

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

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

Note 5E: Other Non-Financial Assets

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

All other non-financial assets are current assets.

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

Note 6: Payables

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

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
Total other payables	321,976	256,305

All other payables are current liabilities.

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Note 7: Provisions

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

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
Total other provisions	–	29,575

All other provisions are current liabilities.

Note 8: Cash Flow Reconciliation

	2008 (\$)	2007 (\$)
Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement		
Cash Flow Statement	184,643	133,489
Balance Sheet	184,643	133,489
Reconciliation of operating result to net cash from operating activities		
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)
Net cash from / (used by) operating activities	809,276	265,020

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	–
The aggregate amount of total remuneration of executives shown above.	\$222,792	\$199,563

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:	28,000	27,000
No other services are provided by the Auditor-General.		

Note 11: Financial Instruments

Note 11A: Categories of financial instruments

	2008 (\$)	2007 (\$)
Loans and receivables		
Cash and cash equivalents	184,643	133,489
Trade receivables	4,559	3,343
Carrying amount of financial assets	189,202	136,832
Financial Liabilities		
At amortised cost		
Trade creditors	–	41,551
Other payables	263,456	222,572
Carrying amount of financial liabilities	263,456	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 (\$)
Balance carried from previous year	2,133,489	2,193,360
Appropriation Act (No. 1) 2007-08	2,972,000	2,833,000
Reduction of appropriations (Appropriation Act section 9)	(14,000)	–
Refunds credited (FMAA s30)	–	–
Sub-total annual appropriation	2,958,000	2,833,000
Appropriations to take account of recoverable GST (FMAA s30A)	260,390	130,471
Annotations to 'net appropriations' (FMA s31)	452,539	522,264
Total appropriations available for payments	5,804,418	5,679,095
Cash payments made during the year (GST inclusive)	3,969,775	3,545,606
Balance of authority to draw cash from the CRF for ordinary annual services appropriations	1,834,643	2,133,489
Represented by:		
Cash at bank and on hand	184,643	133,489
Receivable – departmental appropriations	1,650,000	2,000,000
Total	1,834,643	2,133,489

Note 13: Reporting of Outcomes

Net Cost of Outcome Delivery

	Outcome 1	
	2008 (\$)	2007 (\$)
Departmental expenses	3,429,065	3,227,178
Total expenses	3,429,065	3,227,178
Costs recovered from provision of goods and services to the non-government sector		
Departmental	463,034	559,557
Total costs recovered	463,034	559,557
Goods and services revenue from related entities	28,000	27,000
Total other external revenues	491,034	586,557
Net cost / (contribution) of outcome	2,938,031	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
	Total	\$ 3,664.95

Media Advertising Organisations

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

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

Appendices

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	
Total	16	11	20	7	1	26	27	Sydney & Brisbane

* 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	
Total	13	9	16	6	1	21	22	Sydney & Brisbane

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
Total	7	0	2	26	27

* 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
Total	0	0	0	0	0	4	4

* 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
Total		26*

* PEO not covered by CA or AWA.

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

Appendices

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	Wapac 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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