



Australian Government



Workplace
Gender Equality
Agency

Annual Report 2023–24



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ISSN: 2202-6355

Online ISSN: 2204-8774

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Contents

Letter of transmittal	2
Overview	3
2023–24: Year in review	6
CEO message	6
Infographic: Key statistics	8
In-brief: Insights from the WGEA dataset	9
Latest snapshot of employers	12
In-depth: Key Agency activities	14
Agency overview	25
Report on performance	28
Management and accountability	42
Financial statements	54
Appendix 1: WGEA Employer of Choice for Gender Equality citation holders	83
Appendix 2: Audit Committee	85
Appendix 3: Entity resource statement and expenses for outcomes	87
Appendix 4: List of requirements	89
Index	96

Acknowledgement of Country

The Workplace Gender Equality Agency acknowledges the Traditional Custodians of Country throughout Australia and recognises their continuing connection to lands, waters and communities. We pay our respect to Aboriginal and Torres Strait Islander cultures and to Elders past and present.



Letter of transmittal

29 November 2024
Senator the Hon. Katy Gallagher
Minister for Women
Parliament House
Canberra ACT 2600

Dear Minister

I have pleasure in presenting to you the Annual Report of the Workplace Gender Equality Agency (WGEA or the Agency) for the 2023–24 year.

The report has been prepared in accordance with Part III, subsection 12(1) of the *Workplace Gender Equality Act 2012*, which requires the Agency to submit to the Minister a report on its operations for the year ending 31 May. The report must be submitted as soon as practicable, and in any event within 6 months after 31 May.

The report has also been prepared pursuant to the requirements for annual reports approved by the Joint Committee of Public Accounts and Audit and as prescribed in the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule).

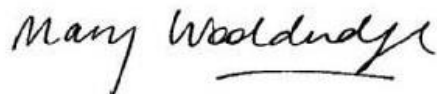
This Annual Report covers the period from 1 July 2023 to 30 June 2024, and also includes the Agency's most current report assessment data from Gender Equality Reporting for the:

- private sector reporting period (1 April 2023 to 31 March 2024)
- Commonwealth public sector reporting period (1 January to 31 December 2022).

I certify that I am satisfied that for the financial year 2023–24 the Agency, in compliance with section 10 of the PGPA Rule, has:

- prepared fraud risk assessments and a fraud control plan
- put in place appropriate fraud prevention, detection, investigation, reporting and data collection procedures and processes that meet the specific needs of the Agency
- taken all reasonable measures to deal appropriately with fraud relating to the entity.

Yours sincerely



Mary Wooldridge
Chief Executive Officer



Overview

Reader's guide

This WGEA Annual Report informs the Minister for Women, Parliament, relevant employers, and the public about the performance of the Agency in 2023–24.

This Report has been prepared according to parliamentary reporting requirements.

The year in review

Profiles the Agency's relevant employers, the key activities for the year and includes a review by the Chief Executive Officer (CEO).

Agency overview

Provides an overview of the Agency's purpose, vision and values, and outlines its functions and structure as defined by the *Workplace Gender Equality Act 2012 (Cth)* (the Act).

Report on performance

Provides specific information on the Agency's performance in 2023–24, including an analysis of its performance as a regulator.

Management and accountability

Provides information on the Agency's corporate governance, human resource management, financial management and other management areas.

Financial statements

Contains the Agency's audited Financial Statements for 1 July 2023 to 30 June 2024.



Glossary and acronyms

AAI	Accountable Authority Instructions
the Act	<u><i>Workplace Gender Equality Act 2012 (Cth)</i></u>
the Agency	Workplace Gender Equality Agency
the amending Act	<u><i>Workplace Gender Equality Amendment (Closing the Gender Pay Gap) Act 2023 (Cth)</i></u>
APS	Australian Public Service
APS Census	The APS Employee Census is an annual survey which is used to collect confidential attitude and opinion information from APS employees on issues in the workplace
APSC	Australian Public Service Commission
BCEC	Bankwest Curtin Economic Centre
BETA	Behavioural Economics Team of the Australian Government
CO ₂ -e	carbon dioxide equivalent emissions
CPR	Commonwealth Procurement Rules
Employer Census	the program to which relevant employers submit an annual Reporting Questionnaire, Workplace Profile and Workforce Management Statistics, to WGEA
EOCGE	Employer of Choice for Gender Equality
FOI Act	<u><i>Freedom of Information Act 1982</i></u>
GEIs	Gender Equality Indicators as defined in section 3 of the Act
IPS	Information Publication Scheme
KMP	Key Management Personnel
KPI	key performance indicator
Legislative Instruments	<u><i>Workplace Gender Equality (Gender Equality Standards) Instrument 2023</i></u> and the <u><i>Workplace Gender Equality (Matters in relation to Gender Equality Indicators) Instrument 2023</i></u>



legislative reforms	amendments to the <i>Workplace Gender Equality Act 2012</i> made in March 2023 by the <i>Workplace Gender Equality Amendment (Closing the Gender Pay Gap) Act 2023</i> and changes to the associated Legislative Instruments
NABERS	National Australian Built Environment Rating System
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	<i>Public Governance, Performance and Accountability Rule 2014</i>
PS Act	<i>Public Service Act 1999</i>
relevant employers	employers that are covered under the Act for reporting purposes
2023–24 reporting	WGEA Gender Equality Reporting for the private sector for the period covering 1 April 2023 to 31 March 2024
Respect@Work Report	Australian Human Rights Commission's <i>Respect@Work: Sexual Harassment National Inquiry Report</i>
the 2021 Review	the <i>2021 Review of the Workplace Gender Equality Act 2012</i>
SES	Senior Executive Service
SLA	service level agreement
SME	small and medium enterprises
submission groups	relevant employers that submit reports to the Agency, sometimes on behalf of other relevant employers within their corporate structure that have the same, or similar, policies and strategies for action on gender equality
WCAG 2.1	<i>Web Content Accessibility Guidelines (WCAG) 2.1</i>
WGEA	Workplace Gender Equality Agency
WGEA Review	the <i>2021 Review of the Workplace Gender Equality Act 2012</i>
WH&S	work, health and safety
WH&S Act	<i>Work Health and Safety Act 2011</i>
workplace profile	relevant employers must supply a workplace profile to WGEA in the annual Employer Census. The workplace profile is an Excel worksheet designed to collect information about workforce composition, base salaries, and total remuneration



Year in review

Message from the CEO

In the past 12 months, Australia has taken bold new steps in our work to close the gender pay gap and to achieve gender equality for all employees. A pivotal driver of this groundswell for accelerated change was the Workplace Gender Equality Agency's (WGEA or the Agency) first publication of employer gender pay gap results in early 2024.

For more than 10 years now, WGEA has worked to promote and improve gender equality in Australian workplaces. In that time, long-term, dedicated employer action has driven a steady decline in the national gender pay gap from a high of 28.6% in 2013-14 to a new national low of 21.7% in 2023. The results employers have reported to us each year against the 6 key drivers of equality in workplaces – or gender equality indicators (GEIs) – are encouraging. Our results show that, collectively, the actions employers are taking are generating progress. But there's more to do.

Putting employer gender pay gaps on the public record set the context for accelerated change. It sent a clear message to employers and leaders that the time for inaction and excuses is over and that Australians will hold them accountable for understanding and identifying gender inequality within their organisation and for taking positive steps to address it.

The response to publishing employer gender pay gaps has been phenomenal. While there was widespread coverage, importantly, there was a clear sentiment shift in the way we talk about workplace gender equality. The conversation encouragingly did not linger on the number but has been about how employers are coming to terms with their gender pay gap result and what to do about it. This is exactly what is needed and what was intended.

In 2023-24, further changes to WGEA's remit and the legislation that guides our work have also been delivered. This includes expanding WGEA's data collection about employee demographics





“The response to publishing employer gender pay gaps has been phenomenal. While there was widespread coverage, importantly, there was a clear sentiment shift in the way we talk about workplace gender equality.”

WGEA CEO Mary Wooldridge

and remuneration, as well employer’s policies and processes to prevent and respond to sexual harassment, new direct support for employers to build their capability to affect change and the inclusion of the Commonwealth public sector in gender equality reporting. Alongside this, WGEA has conducted wide consultation regarding the outstanding recommendations from the 2021 Review of the *Workplace Gender Equality Act*. (the 2021 Review or WGEA Review).

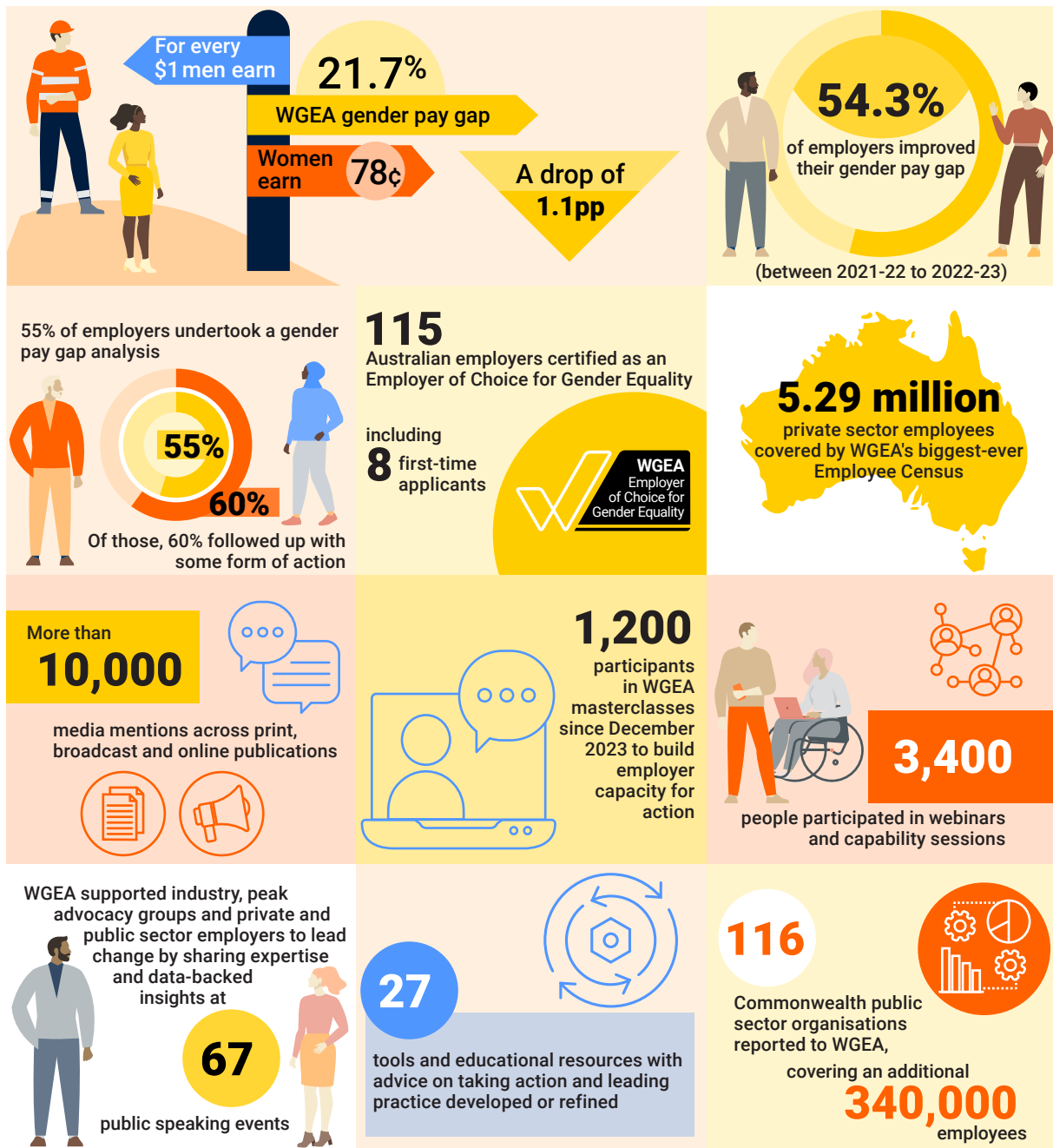
Employer action is crucial to achieving our nation’s aspirations for gender equality. But, equally as important are the people that enable and support them to implement that change. I must acknowledge the ongoing commitment and passion of WGEA’s team of capable, highly-skilled people, as well as the ongoing support of the Minister for Women, Senator the Hon. Katy Gallagher, her team and the Office for Women.

A job is more than a pay slip. What we do is part of our identity. This is what drives our work at WGEA. We are focussed on the fact that behind every gender pay gap calculation and benchmark comparison, is a person, who, like every one of us, goes to work and hopes for a fair go. The challenge now is for employers to identify and focus on the actions that will improve gender equality within their workplace and, as part of that, reduce their gender pay gap. Together, we can ensure that all people are fairly represented, equally valued and rewarded in the workplace.

Mary Wooldridge
CEO



Key statistics



Publishing employer gender pay gaps

- Legislative reforms enabled WGEA to **publish individual gender pay gaps for nearly 5,000 private sector employers** for the first time in 2024
- WGEA's latest results show **50% of Australian employers have a gender pay gap above 9.1%**. This is known as the mid-point of employer gender pay gaps
- 30% of employers have a median gender pay gap between the target range within and including -5% and +5%
- 1,105 links supplied to Employer Statements that give context to an employer's gender pay gap

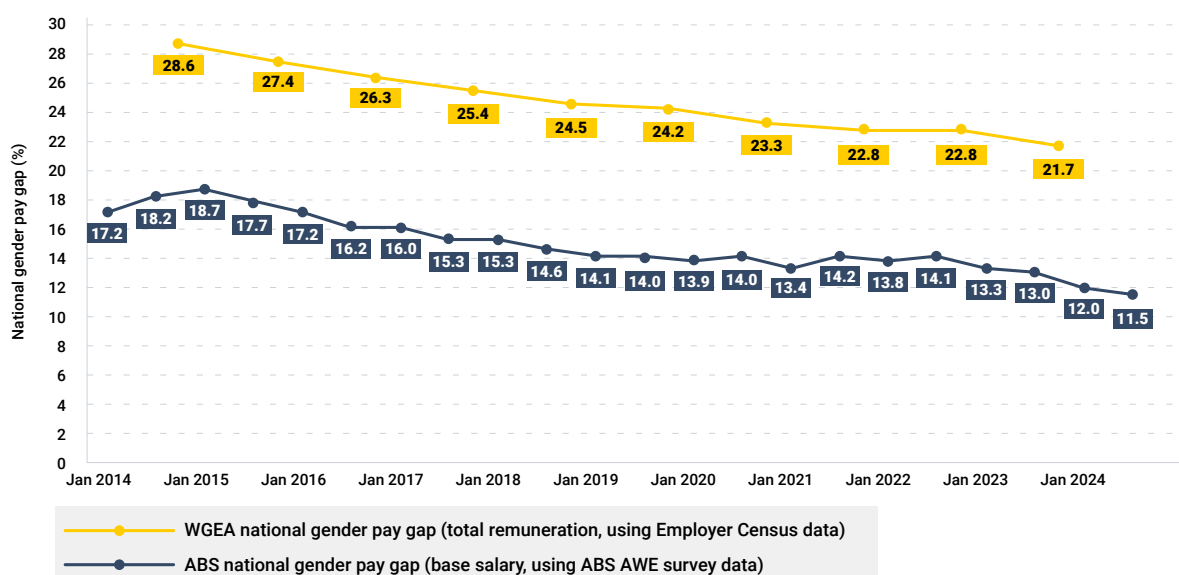


Insights from the WGEA dataset: Progress towards gender equality

WGEA's dataset has been described as the most comprehensive on workplace gender equality in the world. Our work to drive change is informed by this dataset which, in the period of this Annual Report, covered approximately 5,000 employers and 5 million employees. It shines a light on the experiences of more than 40% of the Australian workforce. In late 2023, as a result of implementing outcomes from the Respect@Work Report, Commonwealth public sector employers with 100 or more employees also reported to WGEA for the first time. This added 116 relevant employers, and nearly 340,000 employees, to WGEA's dataset.

WGEA's results for the private sector in 2023 show an average total remuneration gender pay gap for the nation of 21.7% – a decrease of 1.1 percentage points (pp) compared to the previous year. The key driver was an increase in the proportion of women in management and in the upper quartile and upper-middle pay quartile.

CHART 1: Australia's gender pay gap, 2013-14 to 2022-23



Note: WGEA and ABS gender pay gap results cover different time intervals, use different samples of data and are released at different times of the year. Data points correspond with the date the results are published.

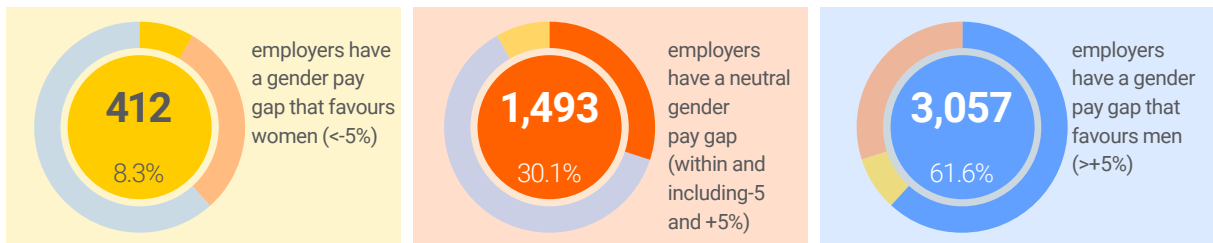
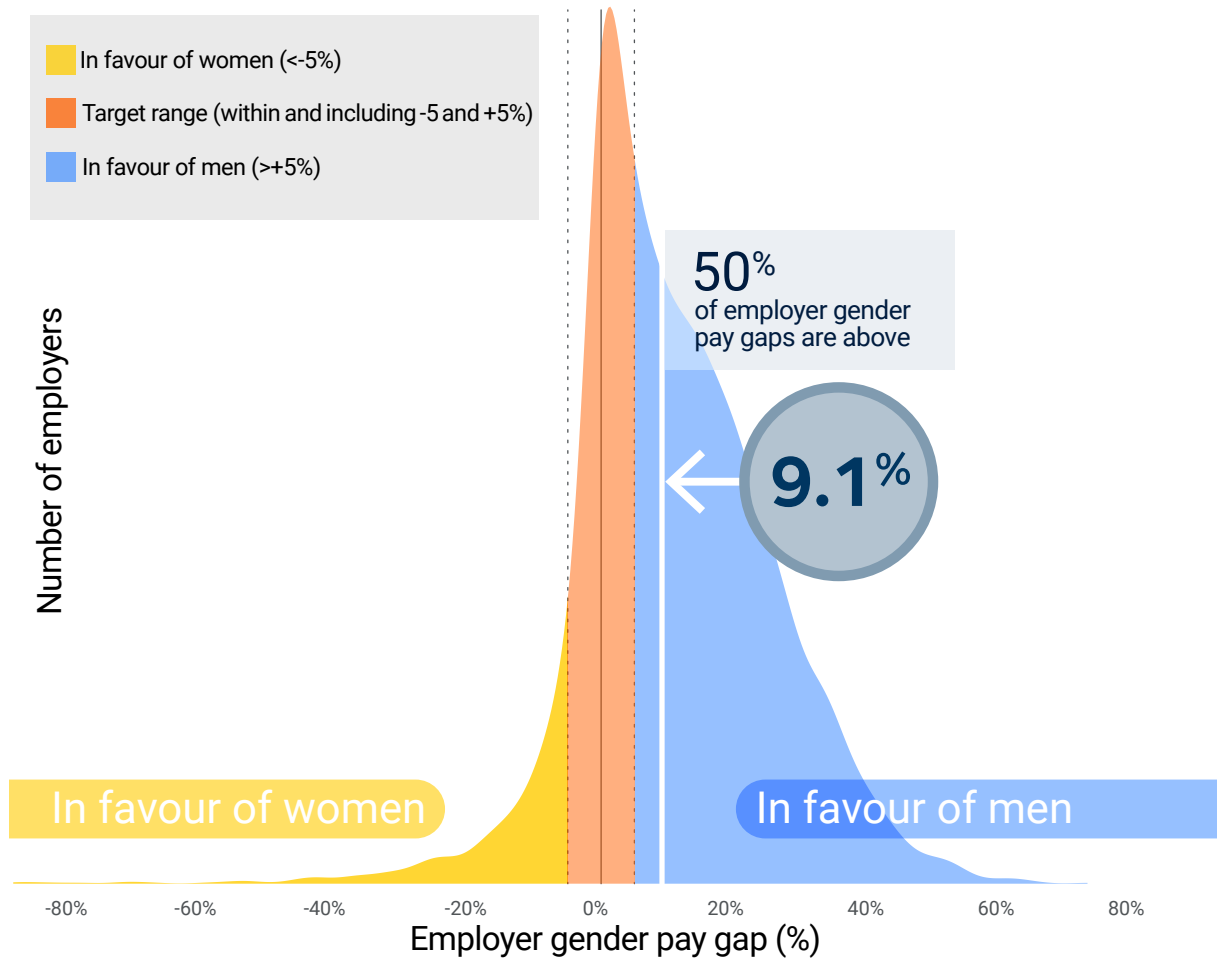
WGEA results: Private sector employers

On 27 February 2024, WGEA published the median gender pay gaps (for both base salary and total remuneration) and gender composition per pay quartile of private sector employers who report to WGEA. These new results showed that 50% of Australian employers have a gender pay gap of more than 9.1%. Publication of individual employer results was enabled by the *Workplace Gender Equality Amendment (Closing the Gender Pay Gap) Act 2023* (the amending Act) that requires WGEA to publish this data. Employers and members of the public can access these results on the Data Explorer on the WGEA website.

The public release of employer gender pay gaps was a pivotal moment for gender equality in Australia. It marked an historic step towards transparency and accountability in addressing gender inequality. For employers, the publication of gender pay gaps and workforce composition is an opportunity to evaluate their gender equality performance and take action to drive improvement. For employees it provides an opportunity to review the progress an employer is making towards gender equality and to reflect on their own workplace gender equality experience.



CHART 2: Distribution of private sector employer median gender pay gaps (2022–23)



50% of employer gender pay gaps are above this point, and 50% are below

All employers	Female-dominated industries	Gender-balanced industries	Male-dominated industries
9.1%	2.9%	10.0%	15.2%
2,481 private sector employers have a gender pay gap higher than 9.1%	630 private sector employers in female-dominated industries have a gender pay gap higher than 2.9%	1,104 private sector employers in gender-balanced industries have a gender pay gap higher than 10%	746 private sector employers in male-dominated industries have a gender pay gap higher than 15.2%

Note: Due to rounding of the mid-point, the number of employers above 9.1% is not exactly equal to 50%

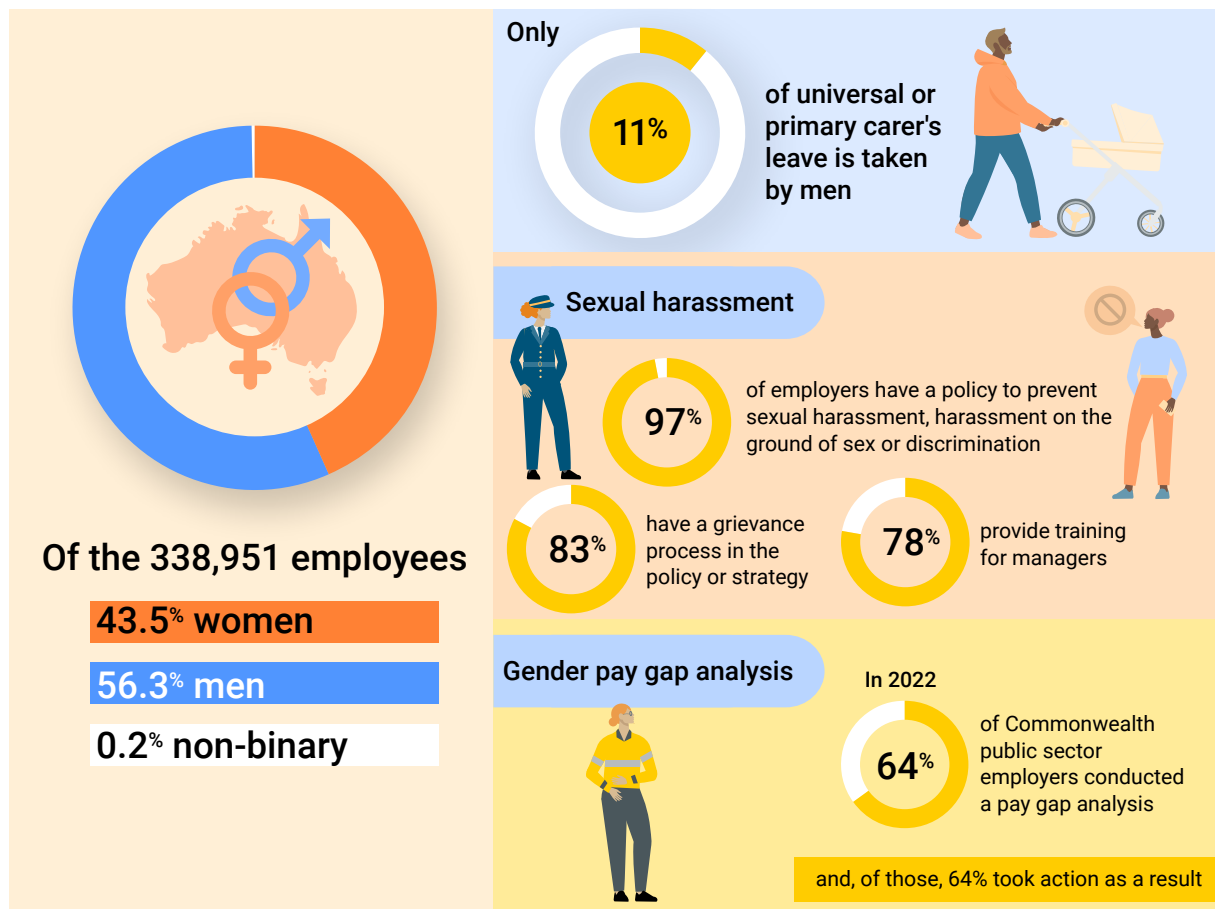


WGEA results: Commonwealth public sector employers

In June 2024, WGEA published the *Commonwealth Public Sector Gender Equality Scorecard: Key Employer Results from 2022*. This was the first reporting and public analysis of Commonwealth public sector performance against the 6 GEIs and the most comprehensive analysis of gender equality in the sector to date.

The report showed that the overall Commonwealth public sector total remuneration average gender pay gap is 13.5%. This is lower than the private sector gender pay gap of 21.7% but it still equates to women, on average, earning \$19,000 less every year. The mid-point of employer gender pay gaps is lower than the private sector with 50% of employers having a median total remuneration gender pay gap above 6.9%, compared to 9.1% for the private sector.

CHART 3: Other key results for Commonwealth public sector employers (2022)



Latest snapshot of employers

As at 31 August 2024, there were 7,414 relevant employers¹ that report annually to WGEA against the 6 GEIs. These employers cover 5,169,129 Australian employees.

TABLE 1: Employers, by industry, for 2023–24 private sector Gender Equality Reporting

Industry ²	Relevant employers (No. of)	Employees (No. of)	Women (%)	Men (%)	Non-binary (%)
Accommodation and Food Services	365	270,652	51.9	47.4	0.8
Administrative and Support Services	472	333,892	46.6	53.0	0.3
Agriculture, Forestry and Fishing	77	34,626	35.4	64.6	0.0
Arts and Recreation Services	143	107,412	52.1	47.5	0.4
Construction	363	167,380	20.7	79.3	0.0
Education and Training	641	530,957	65.6	34.1	0.3
Electricity, Gas, Water and Waste Services	88	60,984	26.4	73.4	0.2
Financial and Insurance Services	374	327,365	52.8	47.2	0.1
Health Care and Social Assistance	1,059	880,959	77.9	21.9	0.2
Information Media and Telecommunications	168	103,790	40.6	59.0	0.4
Manufacturing	804	360,934	27.4	72.5	0.1
Mining	248	184,736	21.7	78.3	0.0
Other Services	235	111,229	54.5	45.3	0.2
Professional, Scientific and Technical Services	906	415,111	42.8	57.1	0.1
Public Administration and Safety	68	49,317	25.5	74.4	0.2
Rental, Hiring and Real Estate Services	119	50,117	39.9	60.1	0.1
Retail Trade	489	791,507	56.0	43.6	0.4
Transport, Postal and Warehousing	336	201,182	26.1	73.8	0.1
Wholesale Trade	459	186,979	37.9	61.7	0.4
All industries	7,414	5,169,129	51.1	48.7	0.3

¹ Obligations under the WGE Act apply to **relevant employers**. A relevant employer includes (1) any employer with 100 or more employees in Australia, (2) a registered higher education provider that is an employer, or, (3) a Commonwealth company or entity that is an employer of 100 or more employees in Australia. A relevant employer does not include state government public sector employers and any associated state-owned employers.

² Industry figures are calculated using the employer-designated primary industry for each relevant employer.



TABLE 2: Employers, by size, for 2023–24 private sector Gender Equality Reporting

Organisation size	Relevant employers (No. of)	Employees (No. of)	Women (%)	Men (%)	Non-binary (%)
Less than 100 ¹	549	177,876	43.6	56.3	0.2
100-249	3,239	527,737	46.2	53.7	0.2
250-499	1,736	605,537	46.8	53.0	0.2
500-999	955	659,461	47.2	52.6	0.1
1000-4999	806	1,607,958	51.3	48.4	0.3
5000+	129	1,590,560	56.6	43.1	0.3

1 Once classified as a relevant employer, if employee numbers fall below 100, they continue to be a relevant employer until they have fewer than 80 employees.

TABLE 3: Employers for 2023 Commonwealth public sector Gender Equality Reporting, by employer type

Commonwealth public sector employer type	Employers (No. of)	Employees (No. of)	Proportion of employees		
			Women (%)	Men (%)	Non-binary (%)
Non-corporate Commonwealth entities	64	256,721	43.5	56.4	0.2
Corporate Commonwealth entities	44	74,988	44.2	55.6	0.3
Commonwealth companies	5	7,242	36.7	63.2	0.1
All Commonwealth public sector workforce	113	338,951	43.5	56.3	0.2

Note: Certain law enforcement and security agencies are exempted from submitting operationally sensitive information. As a result, the information in this chapter relates to 113 of the total 116 Commonwealth public sector employers.

TABLE 4: Employers for 2023 Commonwealth public sector reporting, by size

Commonwealth public sector employer type	Employers (No. of)	Employees (No. of)	Proportion of employees		
			Women (%)	Men (%)	Non-binary (%)
100–249	35	5,645	56.5	43.4	0.1
250–499	25	9,212	59.3	40.6	0.2
500–999	14	10,305	56.1	43.8	0.1
1,000–4,999	28	61,753	52	47.9	0.2
5000+	11	252,035	40	59.8	0.2



Key Agency activities




Overview

Australia is undergoing pivotal change in workplace gender equality. In 2023–24, WGEA implemented transformative legislative changes that solidify our nation’s reputation as a leader in this space. Leading this was the first publication of employer gender pay gaps and the collection of important new data, including on prevention and responses to workplace sexual harassment, to better inform employers and government on what is working well and where gaps exist. As of 2023–24, all employers are required to report remuneration for CEOs, Head of Business (HOB)

and Casual Managers and WGEA now includes this information in calculations for the average and median gender pay gaps. Meanwhile, Commonwealth public sector employers with 100 or more employees also completed their first annual WGEA Employer Census.

Alongside expanded reporting and increased transparency of results, WGEA has deepened our engagement with employers to support and drive them to accelerate improvement in workplace gender equality.

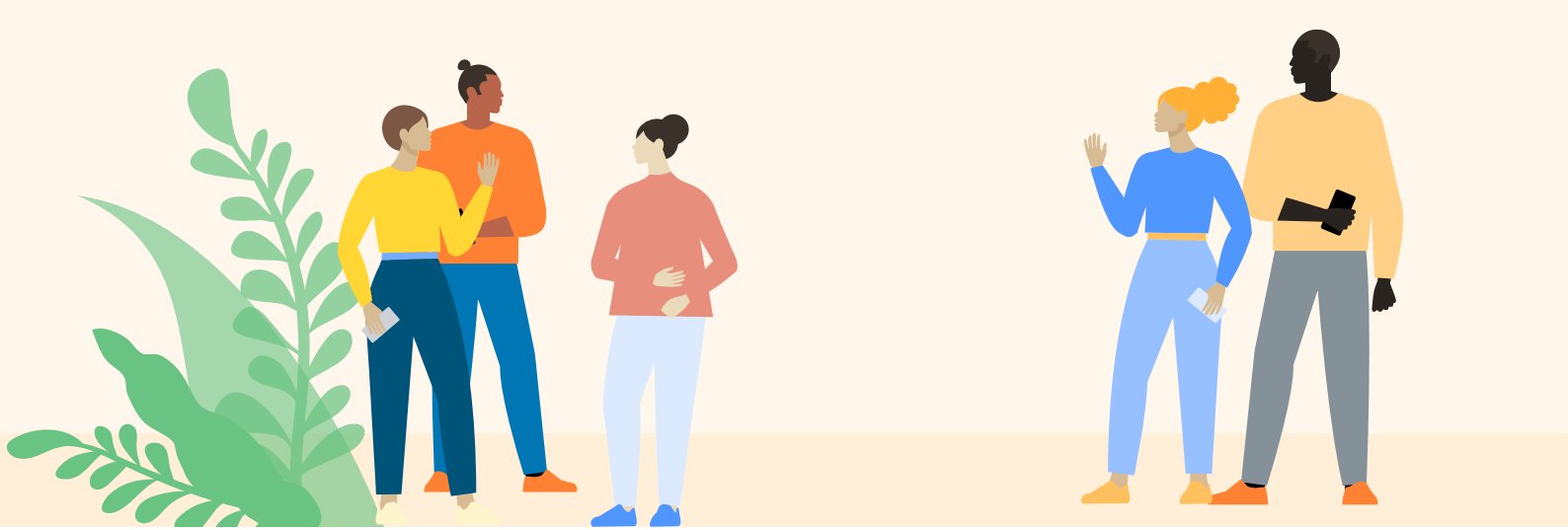
The Agency’s Corporate Plan details our purpose to accelerate change to achieve gender equality in Australian workplaces and the 5 key activities to achieve this:

	1 enhance the reporting experience
	2 generate knowledge, insights and tools for change through our comprehensive dataset, education and research
	3 drive broader, deeper action with employers
	4 enable and amplify national gender equality momentum
	5 enhance our people’s capability to accelerate change

The Corporate Plan defines measurable targets and indicators of success against each of these activities over the next 4 years. We will report annually on our performance and achievements against the targets set out in the Corporate Plan. What follows in this Annual Report delivers

on our commitment to public transparency and accountability, both against our Agency objectives as well as illustrating WGEA’s broader impact on progress towards gender equality in Australian workplaces.





Publishing employer gender pay gaps

WGEA's publication of employer gender pay gaps signals an increase in transparency and accountability to address workplace gender inequality. Since 2014, WGEA has published the national gender pay gap, pay gaps by industry and provided employers with information specific to their organisation. The national gender pay gap, based on total remuneration data provided in the Employer Census, has dropped from 28.6% in 2013-14 to 21.7% in 2023.

With the slow rate of change, a further catalyst was needed. On 27 February 2024, WGEA delivered a pivotal new step in Australia's efforts to eliminate the gender pay gap by publishing the median gender pay gaps and gender composition by pay quartile for the 2022-23 reporting period for nearly 5,000 private sector employers. The amending Act enabled this change.

WGEA published employer gender pay gap results in the Data Explorer on our website and in a new interactive webpage titled '[An exploration of employer gender pay gaps](#)'. Users are able to do a deep-dive into WGEA's employer data including a breakdown of the new public results by industry, sub-industry, employer size and state. We also produced the 'Employer gender pay gaps snapshot', a report with an analysis of trends and priority areas for action. The gender pay gap data published in 2024 excluded CEO, HOB and Casual Manager remuneration and was reported by median only. The 2025 gender pay gap publication will include this data and the results will also be reported by average.

Insights from WGEA's 2023 Employer Census results

The headlines from this first publication were that half of employers have a median gender pay gap more than 9.1% and nearly a third have a median gender pay gap in the target range of +/-5%. Men are nearly twice as likely as women to be in the top earning quartile, while women are 50% more likely than men to be in the lowest. There is significant variation in the gender pay gap across different industries, ranging from the Construction industry where the mid-point of employer gender pay gaps is 25.8% to Health Care and Social Assistance with a mid-point of employer gender pay gaps of 1.5%.

Employer Statements

Acknowledging the broad drivers of a gender pay gap, WGEA offered all relevant employers the opportunity to publish an Employer Statement that provides context to their results. Some 22% of employers (1,105 statements to 30 June 2024) chose to supply a link to a Statement. WGEA published this link on the Data Explorer on our website, alongside the employer's gender pay gap results.

Public response to publishing employer gender pay gaps

Publishing individual employer results was an opportunity to further encourage them to engage with the benefits of a diverse and inclusive workforce and to prioritise action to reduce their gender pay gap. It was a catalyst for conversation. It also generated public pressure for CEOs and organisation leaders to show they understand what's driving their gender pay gap and have a plan to address it. For the community, publishing employer gender pay gaps has delivered accessible and detailed insights about how employers measure up – against their peers and their industry – in their commitment



to identifying gender inequality and taking action to address it.

WGEA executed a comprehensive communications campaign in the months leading up to the first release of employer gender pay gaps. Our communications focussed on educating employers about what the gender pay gap is, understanding how to interpret their organisation's results and how to use this information to develop a tailored plan for action. This included regular updates to the Agency's website to explain what the gender pay gap is, how it's calculated and how legislative changes in the amending Act would impact employer reporting to WGEA. We also established a dedicated resource hub on the WGEA website for employers and the community under the heading of 'Employer gender pay gaps information'. This webpage houses a suite of WGEA's employer guides and research publications. New resources that were produced to educate and inform about the legislative reforms and publishing employer gender pay gaps include a comprehensive FAQ, the WGEA 10-Point Communications Guide, the Gender pay gap Employer Statement guide, the Gender pay gap analysis guide, a fact sheet on 'Enhancements to gender pay gap publishing for 2023–24 reporting' and a literature review exploring 'What happened when the UK published employer gender pay gaps?'

The first release of employer gender pay gaps moved the national conversation from one about equal pay for equal work to a deeper discussion about structural and cultural inequalities, as well as pay, that drive the pay gap. During release week,

WGEA generated more than 4,300 media mentions across print, online, TV and radio, including 8 front page mentions. We also published a series of social media posts, linking back to resources on our website, that aimed to drive deeper engagement with and understanding of workplace gender equality. Overall, more than 200,000 users visited WGEA's website, recording more than 630,000 page views. The social media campaign contributed nearly 9,500 website views from LinkedIn and 1,300 from Instagram – our best result and a sign that younger audiences are keen to engage on issues of gender equality from an employee perspective.

The WGEA CEO appeared alongside Minister for Women, Senator the Hon. Katy Gallagher, at Parliament House in Canberra for a press conference on the day that the results were published to answer questions from the press and attended briefings for Members of Parliament. The WGEA CEO also delivered an address to the National Press Club in Canberra under the theme of 'Accelerating gender equality in Australian workplaces'.

In the months following, WGEA hosted webinars for business leaders, HR representatives and diversity and inclusion managers to answer the most common questions about employer gender pay gaps. These sessions also explained the data and how to interpret it, what publication of pay gaps means for employers in Australia and reflections on the experience from the UK.



200,000
users visited WGEA's website,
recording more than
630,000
page views



Social media contributed
to website views



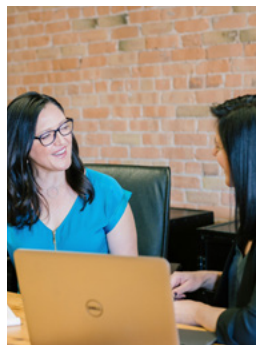
9,500



1,300

YOUNGER AUDIENCES ARE KEEN TO ENGAGE ON ISSUES OF GENDER EQUALITY





1. Enhance the reporting experience

WGEA Gender Equality Reporting

Under the Act, private sector employers and Commonwealth public sector employers with 100 or more employees are required to report to WGEA annually against 6 GEIs. Commonwealth public sector employers lodged reports in the period 1 September to 31 October 2023, covering the 2022 calendar year. Private sector employers lodged reports between 1 April and 31 May 2024 covering the previous 12 months. The reports provide a snapshot of the workforce composition, employee remuneration and approaches to workplace gender equality.

WGEA's Gender Equality Programs team supports employers to submit their gender equality reports. In 2023–24, WGEA achieved 92% performance against our service charter by responding to enquiries in an average time of 4.2 days. This was an increase of 3% from the previous year. The improvement in service levels can be attributed to 2 initiatives: WGEA's improved resourcing within the team, and tailored training and development to upskill our staff to provide support.

Surveys of private sector employers in July 2023 informed a series of updates that improve the functionality of the platform and structure of the reporting process. This included an initial package of improvements to increase self-service, enabling reporters to make immediate updates to key organisational details and industry category, without needing to log a support request to WGEA to update details on behalf of the employer. WGEA also streamlined several sections of the Reporting Questionnaire in 2023-24. In some cases, questions were rationalised, removing question response components that were identified during previous year's feedback as confusing, overly burdensome or unnecessary for the data analysis that the Agency undertakes. We continuously

seek feedback from employers about the user experience to understand any problems or complexities with the platform or process to submit their reports.

A constructive approach to compliance

WGEA is committed to encouraging and supporting compliance and good practice through education and advice while applying a consistent, transparent and proportionate response to non-compliance. Employers identified as non-compliant may be included on the 'Named as Non-compliant List' which is published on WGEA's website. WGEA issues a compliance certificate to relevant employers that meet their reporting obligations. This certificate is used by employers that are supplying goods and services to the Australian government at, or above, the \$80,000 procurement threshold.

To ensure employers are properly informed about their obligations under the Act and WGEA's regulatory posture, WGEA developed a Compliance Strategy in the period covered by this Annual Report. It was published in October 2024. It clearly sets out employer obligations including reporting deadlines, the process for obtaining an extension of time and other obligations such as providing information to employees, shareholders and the governing body. In 2024, WGEA emphasised the requirement to report on time or receive an extension of time before the deadline to be compliant with the Act and receive a compliance certificate. The employer response was extremely positive with a high volume of employers commencing and completing their gender equality report in the required timeframe.



WGEA Review Recommendation 6

6.1 Undertake qualitative research with relevant stakeholders, led by WGEA, on the best way to collect more diversity data in addition to gender data to enable voluntary reporting, including on Aboriginal and Torres Strait Islander background, cultural and linguistic diversity, and disability.

WGEA Review Recommendation 7

7.2 Amend the Workplace Gender Equality Act and associated legislative instruments, in line with the ABS 2020 Standard for Sex, Gender, Variations of Sex Characteristics and Sexual Orientation Variables, to enable WGEA to collect data on non-binary people.

Consultation to inform broader data collection

Gender inequality is not experienced in the same way by all women and men. Different dimensions of identity, including cultural background or disability can intersect and influence individual experiences and outcomes at work. The 2021 Review made 10 recommendations to accelerate progress for gender equality, including to undertake further research on the best way to collect additional diversity data. In 2023–24, we continued to consult and advise Government on these matters.

Throughout the year, WGEA undertook a range of consultations in support of recommendations 6 and 7.2 from the 2021 Review. These

consultations aimed to understand the challenges for employers reporting employee data relating to a broader definition of gender and aspects of diversity, particularly privacy considerations for employees in reporting this data. The consultation process included 9 roundtables with employers, peak bodies, government, non-profit and union representatives, and academics. We also conducted a survey of Australian private sector employers and held discussions with peak organisations. In addition to this work, WGEA undertook consultation with partnership firms to consider how partners may be more comprehensively included in WGEA reporting (Recommendation 7.3b).



2. Generate knowledge, insights and tools for change through our comprehensive dataset, education and research

More than a decade has passed since employers were first required to report to WGEA. In that time, employers have provided information against 6 GEIs that set out what we know to be the key components that drive equality in a workplace. Our dataset has now grown to provide annual insights into the workplace experiences of more than 5 million Australian employees and has been described as the world’s most comprehensive workplace gender equality dataset.

WGEA fulfils our role as an educator and influencer by using this information to produce expert analysis for employers and the community. In 2023–24, WGEA produced a range of new educational resources to support accelerated change on the gender pay gap in individual workplaces and at the industry level. We also produced a series of capacity building tools to help employers determine where they should invest their effort and resources to close their gender pay gap.

Data Explorer refresh

WGEA’s Employer Census results are published on our website on the Data Explorer. The Data Explorer allows users to gain deeper insights into individual employer’s workplace gender equality performance and to compare results across employers, industries and the national picture.

In November 2023, WGEA launched a redesigned Data Explorer on our website. The refresh reduced load times and made WGEA’s gender equality data more accessible and comparable for users. Following the redesign and the subsequent publishing of gender pay gaps, page views on the Data Explorer increased from 5,700 per month to more than 8,000 per month. The time users spent viewing WGEA’s gender equality data also increased from an average of 2 minutes to an average of 4.5 minutes. Feedback is that the tool is now a valuable source of information on workplace gender equality for employers, enabling them to compare their results and consider ways to take more meaningful action.





Access to education and research

WGEA pursued research partnerships and undertook literature reviews and consultations to deliver new evidence-informed insights to employers and the broader community. We produced new resources and educational tools across a broad range of themes including:

- comprehensive guidance for employers on developing policies and strategies for each of the 6 GEIs
- an analysis of part-time manager roles and insights on the impact of redesigning manager roles to be part-time
- investigating data at an industry level to produce tailored advice on priority areas for employers to focus their efforts for change
- advice for decision-makers to advance and promote gender equality in their workplace.

WGEA collaborated with the Behavioural Economics Team of the Australian Government (BETA), to understand why employers do or don't choose to act to reduce their gender pay gaps. These insights help to refine our approach to communicating with and motivating employers to do a gender pay gap analysis and to follow up this analysis with action.

Commonwealth public sector reporting

An important step in Australia's approach to improving workplace gender equality is the inclusion of Commonwealth public sector employers in WGEA's reporting. Transparency around gender equality in the public sector brings it into line with the private sector and provides impetus to improve. The *Anti-Discrimination and Human Rights Legislation Amendment (Respect at Work) Act 2022* expanded the employers required to report to WGEA to include Commonwealth public sector employers with 100 or more employees. They reported to WGEA against the 6 GEIs for the first time in 2023 and, in line with the approach for the private sector, their results are publicly available on WGEA's website in the Data Explorer. During this first submission period 116 employers, covering nearly 340,000 employees, reported to WGEA.

WGEA reports provided to employers

Each year, WGEA curates 2 reports for relevant employers from the data reported to us in the Employer Census. These reports help to enable action by providing a resource to highlight where an employer is performing well and the areas that they need to address.

The Executive Summary and the Industry Benchmark Report set out an employer's progress against each of the 6 GEIs and benchmark them against other similar employers in their industry. The Executive Summary includes an individual employer's gender pay gap result, their gender composition per pay quartile, their data relative to the 6 GEIs and how to use the information to inform action. It is generated as soon as an employer submits their gender equality report. WGEA provides the Industry Benchmark Report later in the year once reporting is completed. This enables us to generate comparable insights that show how an employer performs against other organisations of the same size, in the same industry. Since the 2023 reforms, it is mandatory for the CEO to provide a copy of these 2 reports to the Board or governing body.

BCEC Gender Equity Insights Series

In October 2023, the Agency published the eighth instalment of the *Gender Equity Insights Series*, a research collaboration with the Bankwest Curtin Economics Centre (BCEC). The report examines why progress towards narrowing gender pay gaps has slowed and lays out a roadmap of evidence-informed actions and targets that employers should pursue to accelerate the pace of change. Using data reported to WGEA in 2019 and 2022, the report found employers that have taken deliberate, long-term action in their workplaces, get results, finding the best performing Australian companies recorded a 5.3pp drop in their gender pay gaps in 3 years.



3. Drive broader, deeper action with employers

WGEA works closely with employers to help them understand the opportunities to build their own capacity and knowledge. In 2023–24, we expanded the Agency’s direct advisory and capacity building services to provide more focused interventions. The objective of this direct support is to increase an employer’s internal capability to identify instances of gender inequality in their workplace and to use this information to develop a gender equality action plan to address it. To monitor the impact of this work, the Agency’s new Corporate Plan includes a target to track and report on the number of employers who have improved their gender pay gaps over time. Our results show between 2021-22 and 2022–23, 54.3% of employers achieved this. We will continue to report on this metric in future years.

Direct support to build employers’ own capability to lead change

WGEA developed a series of masterclasses that provide employers with practical tools and advice that they can use to plan effective actions on gender equality. Content delivered at these masterclasses draws on the most up-to-date, evidence-informed insights with a goal of building on an employer’s existing knowledge and resources to support them to create and execute a plan for action. Current sessions cover the themes of conducting a gender pay gap analysis, expanding diversity through part-time roles and gender equality action planning.

Feedback on WGEA’s current series of employer masterclasses helped to identify further themes which will ultimately cover the full range of needs and interventions across the employee lifecycle. Priority themes include target-setting, gender-attuned recruitment and selection strategies, effective job design and strategies to promote gender balance in the workforce, and to prevent and address workplace sexual harassment.

WGEA also offers direct support to enable employers to expand their knowledge and to skill their own employees to develop and implement tailored gender equality action plans. These consultations consider the client’s specific context, support them to identify drivers of their gender pay gap and to work towards addressing gendered experiences in the workplace.

Feedback from employers about WGEA’s masterclasses

‘It’s great that employers can attend classes like this and meet other companies in the process. We appreciate the detailed resources and content provided.’

‘I think the opportunity for people to delve into the [gender equality] data and better understand how to ‘read’ it and extract insights was helpful.’

Target setting

Target setting improves gender equality outcomes in the workplace by promoting accountability, transparency and organisational confidence. Even the process of setting targets help drive a shift in behaviour by embedding practices that are likely to create positive and lasting cultural change in workplaces.

We conducted detailed consultation to inform the development of a policy approach and menu of targets by WGEA, in response to recommendation 3.1a of the WGEA Review. In 2023-24, WGEA continued to work with the Office for Women to advance the implementation of this recommendation.

WGEA Review Recommendation 3

3.1a Add a new minimum standard to require relevant employers with 500 or more employees to commit to, achieve and report to WGEA on measurable genuine targets to improve gender equality in their workplace against 3 of the 6 GEIs.

Action Planning Tool

WGEA launched an online interactive Action Planning Tool in June 2024. The tool helps employers who report to WGEA to identify actions they can take to improve gender equality in their workplace. Designed in partnership with BETA, it uses WGEA reporting data to generate feasible actions for employers to consider addressing in their own gender equality plans and strategies. Employers fill



out a short questionnaire to receive a list of evidence-informed actions relevant to each employer's workplace.

Employers have responded positively to the launch of this new tool. Results from a survey of users indicate the recommended actions were helpful and that they intended to take action as a result. Most employers agreed the tool enabled them to expand their knowledge about how to reduce their organisation's gender pay gap and most said they were more confident in how to take action as a result of using the tool.

Employer of Choice for Gender Equality

WGEA's Employer of Choice for Gender Equality (EOCGE) citation is a voluntary program that recognises employer applicants' efforts to

combat key drivers of workplace gender inequality. There were 115 citation holders in the period covered by this Annual Report. Collectively, these citation holders employ nearly 505,000 Australians, offering benefits to those workers such as family-friendly workplaces through paid parental leave and flexible working policies.

Employers hold the citation for 2 years, and the program is reviewed every 5 years. This review is currently underway. The review is considering how the citation could better encourage employers to continually improve as well as identifying opportunities to expand access while upholding the value of the current citation process. WGEA paused the EOCGE program for new applicants in 2024 pending the outcomes of the review.



4. Enable and amplify national gender equality momentum

Our work to educate the Australian community on issues of workplace gender equality is backed by a steady campaign of media outreach, social media, a monthly subscriber newsletter and regular appearances at public events to share our expertise and evidence-informed insights. WGEA led an education campaign in the lead up to the publication of the first set of employer gender pay gaps titled 'Get Future Ready'. The objective of this campaign was to explain the changes and educate employers and the broader public about the gender pay gap. We also shared insights on why the pay gap is a meaningful proxy for workplace gender equality and encouraged employers to utilise our range of support and tools to take action.

Communicating the case for change

During 2023–24, WGEA secured more than 10,000 media mentions, exceeding our target of 7,000. Social media engagement remained high with our LinkedIn content generating more than 90,000 impressions per month. Our unique website users grew to approximately 600,000 in

2023–24 and our email newsletter reached more than 3,700 subscribers. Our communications campaigns in 2023–24 centred on key moments of amplification, including the *Gender Equality Scorecard*, Equal Pay Day and the *Commonwealth Public Sector Gender Equality Scorecard*.

WGEA Gender Equality Scorecard 2022–23

Australia's Gender Equality Scorecard is a report released each year by the Agency. The report profiles key findings from the latest Employer Census and includes information on workforce composition, gender pay gaps, women in leadership and much more. Results showed the WGEA average total remuneration gender pay gap is the lowest it has ever been at 21.7%, a decrease of 1.1pp. The key driver of this change was an increase in the proportion of women in management and in the upper pay quartiles in 2022–23, with the proportion of women in management increasing at every level, except at CEO. Encouragingly, 55% of employers analysed their gender pay gaps, however only 60% of those indicated they took





action as a result. Most common actions taken were to correct like-for-like gaps (or instances of unequal pay) or to review remuneration decision-making processes. The Scorecard also pointed to areas where more employer action is needed to generate progress and positive change. Men are still more likely to hold key decision-making roles in every industry in Australia. Women are 32% of Board members and few organisations (13%) set targets to increase this. An analysis of occupational segregation by full-time and part-time work showed that senior positions remain incompatible with how many women need to, or want to, engage in the workforce. Nearly 60% of women work in part-time and casual roles, but WGEA's results show 92% of manager roles are full-time.

WGEA ran a comprehensive campaign across our public platforms to amplify the key findings in this report including media appearances on commercial TV, ABC TV and radio, and in national newspaper articles in *The Australian Financial Review*, *The Australian* and daily metropolitan NewsCorp publications. We also delivered a series of social media posts and interactive website content themed on educating key audiences about what the gender pay gap is and how to interpret the results from the Scorecard to enable employers or employees to drive change in their own workplace.

Commonwealth Public Sector Gender Equality Scorecard

WGEA published analysis of the first year of Commonwealth public sector Gender Equality Reporting in the *Commonwealth Public Sector Gender Scorecard: Key Employer Results From 2022*. This report provided the first comparable results of the gender pay gap and gender equality performance of the Commonwealth public sector and Australia's private sector.

Our analysis showed the Commonwealth public sector total remuneration average gender pay gap is 13.5%. This is lower than the private sector gender pay gap of 21.7%. Other key findings include that men are 2.5 times more likely to be in the highest earning quartile than women. It also showed the mid-point of employer gender pay gaps is lower than the private sector, with 50% of employer gender pay gaps above 6.9%, compared to 9.1% for the private sector. Priority areas for improvement include increasing the number of employers conducting a regular gender pay gap analysis, encouraging men to take up primary carer's leave. Ultimately, this first Scorecard sets a baseline to inform employer action and pointed to areas where effort could be directed to accelerate progress to reduce the gender pay gap. Individual employer gender pay gaps for the Commonwealth public sector will be published in early 2025.

Equal Pay Day 2023

WGEA's Equal Pay Day campaign, which started on 1 July 2023, made a significant impact on the public understanding of the difference between equal pay and the gender pay gap. With the theme 'What's missing matters', the campaign increased website views by 270% and generated 1,100 media mentions including publication of 2 opinion articles by *news.com.au* and *Women's Agenda*. This campaign reached more than 245,000 people via LinkedIn. The content shared on WGEA's social media platforms aimed to connect with our audiences and, when compared to the average monthly views, there was a strong boost in engagement with our content during the time of this campaign.



Using our voice to reinforce the case for change

WGEA representatives participated in 67 public speaking engagements throughout 2023–24. Sharing our expert insights at panel discussions, webinars, keynote speeches and employer and industry group workshops supports our role to educate and engage with key stakeholders on gender equality. WGEA hosted 6 webinars throughout 2023–24 with a combined attendance of almost 1,000 participants. These webinars aimed to support employers to understand reporting requirements, as well as the workplace gender equality data WGEA provides. Our public speakers participated in events including at the Women in Media Conference, the Public Sector Women in Leadership Summit and at events hosted by the Australia and New Zealand School of Government (ANZSOG).

Throughout the year, we were also asked to participate at in-person events hosted by industry groups, peak representative bodies, advocacy organisations and other private sector employers. These included Australian Industry Group, Australian Institute of Company Directors, the Insurance Council Australia, the Australian Constructors Association, and the National Association of Women in Construction. CEO Mary Wooldridge also travelled to New York in March 2024 as a member of the Australian delegation to the 68th session of the United Nations Commission on the Status of Women and spoke about the WGEA model at a number of side events. We also held 2 Educators' Roundtables, in November 2023 and June 2024, to provide a platform for academics and research experts to connect and share knowledge on workplace gender equality.



5. Enhance our people's capability to accelerate change

The 2023 reforms to the Act expanded WGEA's remit and responsibilities as a regulator and driver of change. The dedicated efforts of our small, highly skilled team are key to successfully delivering our purpose and closing the gender pay gap. In the 2023–24 financial year, our workforce allocation grew to 59. WGEA has prioritised training and development opportunities for our staff with a goal of supporting our people to develop and meet their full potential and facilitate a diverse, respectful, and inclusive culture. We have engaged new staff to enhance our capacity to deliver our core work of gender equality reporting programs, data analysis, education and research, and capacity building support. The Agency has invested in training and development of our new managers to build the capabilities critical for success, in line with the Australian Public Service (APS) Leadership Capability Framework.

Our employees are motivated, highly qualified, and able to draw on a wide range of industry and public sector experience. Employees work flexibly to meet the changing demands at peak periods across the annual gender equality reporting programs and during the collection, analysis and publication of this data that follows. External expertise also supplements the team, where necessary, to bolster capability and capacity.

Our APS Census results show that WGEA employees continue to be proud to work for the Agency, believe strongly in our purpose and are prepared to go the 'extra mile' at work when required. WGEA employees report feeling empowered to suggest new ways of doing things and understand how their role contributes to achieving an outcome for the Australian public.



Agency overview

About the Agency

WGEA is responsible for promoting and improving gender equality in Australian workplaces.

We provide advice and assistance to employers, collect and analyse information provided by employers, assess and measure workplace gender equality performance and undertake research, education and other programs to promote and improve gender equality in the workplace. We are both a regulator and a driver of change and we provide Australia with the most comprehensive gender equality dataset and collection approach in the world.

We are established by the Act.

Our vision

Our vision is achieving gender equality, where all people are fairly represented and equally valued and rewarded in the workplace.

Our purpose

Our purpose is to accelerate change to achieve gender equality in Australian workplaces, by providing data backed insights, practical enabling support, tools and research, and accessible pathways to leading practice.

Our values

Our culture and values support us to achieve our purpose now and into the future. We are committed to the APS values of being impartial, committed to service, accountable, respectful and ethical.

Our key activities

To achieve our purpose to accelerate change in Australian workplaces, we are focusing on the following:

- enhancing the reporting experience
- generating knowledge, insights and tools for change through our comprehensive dataset, education and research



- driving broader, deeper action with employers
- enabling and amplifying national gender equality momentum
- enhancing our people's capability to accelerate change.
- undertake research, educational programs, and other programs to promote and improve gender equality in the workplace
- work with employers to maximise the effectiveness of the administration of the Act, including minimising the regulatory burden on employers

Our role and functions

The Act outlines our role and functions as follows:


- advise and assist employers in promoting and improving gender equality in the workplace
- develop, in consultation with relevant employers and employee organisations, benchmarks in relation to the GEIs
- issue guidelines to assist relevant employers to achieve the purposes of the Act
- review compliance with the Act by relevant employers, review public reports lodged by relevant employers and deal with those reports in accordance with the Act
- collect and analyse information provided by relevant employers under the Act to assist the Agency to advise the Minister in relation to legislative instruments made under the Act

- promote and contribute to understanding and acceptance, and public discussion, of gender equality in the workplace
- review the effectiveness of the Act in achieving its purposes
- report to the Minister on such matters in relation to gender equality in the workplace as the Agency thinks fit.

Our dataset

The Act requires private sector employers and Commonwealth public sector employers with 100 or more employees to report to the Agency annually against 6 GEIs. Relevant employers must complete a workplace profile, workforce management statistics, and a reporting questionnaire.

The GEIs relate to areas that are critical to gender equality:

	GEI 1	Gender composition of the workforce
	GEI 2	Gender composition of governing bodies of relevant employers
	GEI 3	Equal remuneration between women and men
	GEI 4	Availability and utility of employment terms, conditions and practices relating to flexible working arrangements for employees and to working arrangements supporting employees with family or caring responsibilities
	GEI 5	Consultation with employees on issues concerning gender equality in the workplace
	GEI 6	Sexual harassment, harassment on the ground of sex or discrimination



Organisational structure

The WGEA CEO has overall accountability for management of the Agency and is appointed by the Governor-General of Australia.

The Hon. Mary Wooldridge commenced her 5-year term as CEO of the Agency on 19 May 2021.

Workforce

A breakdown of employees by ongoing and non-ongoing status, APS classification level, type of employment arrangement, salary range, performance pay and more information on the management of human resources is provided in the **Management and accountability** section.

FIGURE 1: WGEA's organisational structure as at 30 June 2024



Report on performance

Annual performance statement

The 2023-24 WGEA annual performance statement has been prepared in accordance with the requirements of section 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) for the 2023-24 financial year.

It reflects WGEA's performance in accordance with section 39(2) of the PGPA Act.

Performance reporting framework

WGEA's annual performance statement reports on the period from 1 July 2023 to 30 June 2024 and provides an assessment of performance against key activities, performance measures and targets in the Corporate Plan 2023-27. In 2023, the Agency reviewed its performance reporting framework and introduced changes including establishing, for the first time, an overall outcome evaluation framework with targets on national workplace performance against 3 themes: (1) the gender pay gap, (2) workforce composition and (3) alternative working arrangements. The Corporate Plan 2023-27 includes measures on our effectiveness as a regulator and targets to

support the achievement of the 3 principles of regulator best practice.

Our purpose

The Agency is charged with promoting and improving gender equality in Australian workplaces, including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data.




The Corporate Plan 2023-27 outlines the key activities we focus on to accelerate change in Australian workplaces to deliver on our purpose.

These are:

1. enhance the reporting experience
2. generate knowledge, insights and tools for change through our comprehensive dataset, education and research
3. drive broader, deeper action with employers
4. enable and amplify momentum towards national gender equality
5. enhance our capability to accelerate change.



The Agency's overall outcome evaluation framework provides targets to be achieved by 2026-27.

Objective		Target
Elimination of the gender pay gap		Reduction of 3pp
The workforce gender mix of the Board, key management personnel (KMP) and managers, overall, becomes balanced		Positive movement of 5% Board members, 5% KMPs, 4% managers
Part-time working arrangements available for managers and gender equal take up of paid parental leave		Positive movement over next 4 years of 8pp of men taking primary carers leave, 2pp in part-time manager roles

The Agency will report performance against the overall outcome evaluation framework in the 2024-25 Annual Report.

In our capacity as a regulator, the Agency upholds the Government's principles of regulatory best practice. We are committed to continuous improvement, building trust, risk-based and data-driven regulation, and collaboration and engagement, as articulated in the Regulator Performance Guide (July 2021).

We embed and act in accordance with these principles by:

- collaborating and engaging with our stakeholders to adopt a whole-of-system perspective
- continuously improving our performance
- building staff capability and enhancing our culture
- using data and digital technology to manage risks proportionately
- being transparent and responsive
- implementing regulations in a modern and collaborative way.

Analysis of performance against purpose

The Agency has delivered on all performance criteria in the 2023-24 year.

By supporting employers to report to us annually and publishing that data, WGEA facilitates crucial evidence that people have different experiences in the workplace because of their gender. Our work enables and supports government, business and the community to take action.

The Agency has released 10 years of data to date, and the 11th annual reporting submission period has now closed. Capturing and reporting on workplace GEIs has delivered the most comprehensive dataset of workplace gender equality in the world, with the 10th year collecting data on the largest number of employees to date.

Changes to the Act in March 2023 enhanced the Agency's role and responsibilities, the value of our world-leading dataset, and our capacity to drive change. WGEA published private sector employer gender pay gaps for the first time in February 2024, a measure that has been shown internationally to be a catalyst for action on gender equality.



WGEA has worked with the Australian Government on the outcomes of the 2021 Review to translate the recommendations into legislation and to implement them. The Agency has focused on the key areas of change required to deliver on these amendments and continues to work with the Government on any remaining recommendations. A key component was the attraction and recruitment of additional human resources at the Agency. We have worked on embedding an enabling organisational structure including the establishment of a dedicated Gender Equality Programs team, with expanded resources, in our core work of gender equality reporting programs, data analysis, communication, education and research and advisory services. We have also completed a comprehensive project to deliver legislative reform changes to the employer reporting platform, the data warehouse, deployed a new Project and Program Management Framework and delivered supporting educational and capability building tools and resources for employers.

Over the past 12 months, the Agency has continued work to reduce the burden on employers by improving the reporting experience and streamlining the questionnaire. We've also enhanced the performance of employer reports generation and, in response to employer feedback, further increased self-service capabilities within the platform.

At the end of 2023, WGEA released our annual Gender Equality Scorecard. To bring further insights and analysis to the trends emerging from the dataset, the Agency continued to produce research reports in collaboration and partnership with other organisations. WGEA continues to innovate to inspire and encourage progress towards gender equality including by expanding the Data Explorer on the WGEA website to enable and support the publication of employer gender pay gaps.

Further discussion and statistics on WGEA's key activities, aligned with our legislative mandate, can be found in the **2023-24 Year in review** section of this report.



Results

Key Activity 1 and Regulator BP Principle 1 and 3: WGEA enhances the reporting experience

WGEA is committed to reducing the regulatory burden on relevant employers, while striving to ensure the quality of the data we collect. Each year, WGEA records feedback from organisations during the reporting period. This feedback is assessed and actioned before the next year's cycle commences. The Agency regularly reviews and modifies the regulatory impact reporting has on businesses to inform pathways for improved experience. We continuously improve our technology and reporting mechanisms and deliver clear guidance on the steps needed to achieve compliance.

In this year's Gender Equality Reporting, WGEA focussed on ensuring employers reported in time to be compliant with the Act. This resulted in a higher volume of employers commencing their gender equality report earlier and lodging their submission on time.

The Agency complies with requirements to report to Government. Section 12(2A) of the Act requires the Agency to submit a report to the Minister on the progress achieved in relation to the GEIs as soon as practicable after the end of the 2-year period ending on 31 May 2016, and each subsequent 2-year period. The Agency will provide the 2023-24 Progress Report to the Minister in early 2025.

Overall result for the measure: Achieved

Key performance indicator (KPI)	1.1 Percentage of positive responses from relevant employers about their reporting experience Target: 50% satisfaction with the reporting platform (Portal) and 50% satisfaction with reporting support
Results	Partially achieved
Analysis	<p>Results of a survey of a sample of relevant employers in 2023 provided a 50% satisfaction rating with the reporting platform and 37% satisfaction rating with reporting assistance for the reporting submission period in 2023.</p> <p>The Agency delivered a package of key self-service improvements to the WGEA Employer Portal in 2024, enabling users to update key organisational details and industry associations, without needing to log a support request. Results of the next survey in 2024 will reflect the impact of these improvements.</p> <p>Employers received greater service support in 2024 Gender Equality Reporting with a higher number of enquiries being resolved within the WGEA service level agreement (SLA) of within 5 business days, or within 10 business days during peak periods. Through the period of 1 April 2024 to 31 May 2024, WGEA responded within an average time of 4.2 days (92% within SLA). This represents an increase of 3% in the response timeframe. The improvement to service levels can be attributed to WGEA's investment in resourcing within the Gender Equality Programs team, and the focus on training and development to respond to the needs of employers.</p> <p>To ensure continuous improvement with the WGEA reporting experience for both private and public sector employers, WGEA has committed to the following changes:</p> <ul style="list-style-type: none"> • additional streamlining of the private and public sector questionnaire • enhancing capacity in the Agency to respond to enquiries swiftly • revising the contact channels offered during the reporting periods • implementing further self-service opportunities.
Measurement methodology	Survey of a representative sample of relevant employers about their reporting experience



KPI	1.2 Time taken to complete WGEA Employer Census Target: Under development
Results	Baseline established
Analysis	<p>Results of a survey of a sample of relevant employers in 2023 established that 44% took less than 2 weeks to complete the WGEA Employer Census, and 56% took greater than 2 weeks.</p> <p>WGEA is committed to reducing the regulatory burden on relevant employers and is establishing a measure of the average time taken to complete reporting, to assist in tracking continuous improvement.</p> <p>The Agency regularly communicates relevant information to employers to educate and support them through the reporting process. The focus of this year's communications was to support employers in the use of the reporting questionnaire and expansion of self-service capabilities within the portal. Written guidance on the reporting requirements and how to report to WGEA is also on the website. This material meets the Web Content Accessibility Guidelines (WCAG 2.0) adopted by the Australian Government.</p>
Measurement methodology	Survey of a representative sample of relevant employers about their reporting experience
KPI	1.3 Regulated employers understand their obligations Target: Increase number/ maintain proportion of employers compliant with the legislation
Results	Achieved
Analysis	<p>There were 5,034 (94.4%) employers that were compliant in the 2022-23 reporting period. This represented an increase in compliance of 1.35%.</p> <p>The Agency actively supports employers to complete their reporting obligations. Employers who do not lodge their gender equality report within the reporting lodgement period of 1 April to 31 May (or within an approved extension period) are non-compliant with the Act. Those who fail to lodge their report on time are given the opportunity under Section 19A of the Act to provide a reasonable excuse for non-compliance.</p> <p>Under Section 19D of the Act, the Agency may, by electronic or other means, name an employer if they fail, without reasonable excuse, to comply with the requirements of the Act. The Agency will assess the circumstances which led to non-compliance and also give employers the opportunity to tell the Agency why they should not be named.</p> <p>Employers can continue to lodge their reports up until the 31 October. Although non-compliant, they are eligible to receive an Executive Summary, Industry Benchmark Report and have their data published on the WGEA Data Explorer if reporting by 31 October. Reporting by 31 October may also avoid employers being named on the non-compliant list for failure to report.</p> <p>The Agency communicates with employers prior to and throughout reporting to ensure they are aware of their obligations.</p>
Measurement methodology	Internally-generated report on relevant employers, by submission group, who are compliant (NB. method of determining KPI to be reviewed)



KPI	1.4 Number of privacy, security or data breach training and awareness activities delivered to WGEA employees Target: 6 activities
Results	Substantially achieved
Analysis	WGEA conducted 5 privacy and data breach training modules to WGEA staff between 1 June 2023 and 30 June 2024 driving increased knowledge and capability. These included a mix of online modules, internally and externally facilitated courses and participation in Privacy Awareness Week.
Measurement methodology	Internal capture

Criterion source

- Workplace Gender Equality Agency 2023-24 Corporate Plan
- Workplace Gender Equality Agency – Entity resources and plan performance 2023-24 Portfolio Budget Statement (PBS)



Key Activity 2 and Regulator BP Principle 2: Generate knowledge, insights and tools for change through our comprehensive dataset, education and research

WGEA is expanding our dataset and insights with the Commonwealth public sector reporting program and is focussed on producing targeted insights, engaging and accessible visualisations, diagnostic tools and educational resources. We use data and digital technology to manage risks and support our relevant employers to achieve compliance and to gain greater insight and knowledge in order to drive change.

Overall result for the measure: Achieved

KPI	2.1 Number of employees covered by WGEA reporting Target: 5 million
Results	Achieved
Analysis	<p>There were 5.29 million employees in the dataset for the 2022-23 reporting period covering both private and public sectors employees. This is a growth of approximately 467,800 employees from the previous year, enabling insights, transparency and comparison on gender equality in public and private sectors and expanding the picture of the state of gender equality in Australia.</p> <p>Part of the growth of the WGEA dataset was the commencement of the Commonwealth public sector reporting program. Commonwealth public sector employers with 100 or more employees that were required to report to WGEA for the first time in 2023. 116 Commonwealth public sector employers were required to report to WGEA in 2023. All 116 employers lodged their report.</p>
Measurement methodology	Number of employees represented at the end of the reporting periods/data cut-offs
KPI	2.2 Reporting generates timely insights Target: Industry Benchmark Report provided to employers within 2 months of data cut-off
Results	Achieved
Analysis	<p>Employers are provided with an Industry Benchmark Report that compares their results with other similar-sized employers in the same industry. Commencing in 2023, employers are required to provide this report to their governing body alongside an Executive Summary.</p> <p>The Agency introduced an Executive Summary for relevant employers at the completion of the reporting process. This document replaced the reporting overview. It provides a significantly more detailed view of the employer's gender equality performance and is a 'Board-ready' document. The Industry Benchmark Reports for 2022-23 and explainer documents were made available from 5 December 2023.</p>
Measurement methodology	Internal capture of system cut-off and report publication date
KPI	2.3 WGEA provides access to data and insights Target: Under development
Results	Baseline established
Analysis	<p>In November 2023 WGEA released a redesigned Data Explorer on the Agency website.</p> <p>The WGEA Data Explorer is an online interactive resource available to the public that presents gender equality data collected by WGEA. The redesign improved user experience by reducing load times and a new design made WGEA's gender equality data more accessible and comparable for users. Following the redesign, page views on the Data Explorer increased from 5,720 per month to 8,442 per month. There were an average of 7,504 page views per month of the Data Explorer over 2023-24.</p> <p>In November 2023, the private sector Gender Equality Scorecard 2022-23 was released. In June 2024, the first Commonwealth Public Sector Gender Equality Scorecard was published and relevant public sector employer reporting data added to the WGEA Data Explorer.</p>
Measurement methodology	Analytics on Data Explorer usage



KPI	2.4 WGEA provides access to education and research Target: Increased engagement with tools and resources
Results	Substantially achieved based on available data
Analysis	<p>Technical issues with Google Analytics prevented the collection of the number of users and downloads data for education tools and resources this year.</p> <p>A total of 4 research reports were produced. In October 2023, WGEA released its eighth Gender Equity Insights report in collaboration with the BCEC. The report examined why progress towards narrowing gender pay gaps looks to be stagnating, and asked what actions and targets were needed to accelerate the pace of change.</p> <p>In November 2023, the Agency released a literature review about the role of part-time work in promoting workplace gender equality and in December 2023, the Agency delivered a Director's Guide to accelerating workplace gender equality. The guide supports governing body directors to play a role in accelerating positive change in workplace gender equality by providing context, practical insights, and questions for directors and boards.</p> <p>In January 2024, the Agency completed a literature review into employer gender pay gap publication in the United Kingdom. It summarised the effects of publishing employer gender pay gaps in the United Kingdom and showed that the publication of gender pay gaps was an initiative that could assist in closing the gender pay gap.</p> <p>WGEA provided access to 3 e-learning modules on Gender Pay Gap Analysis, Workforce Composition and Actioning Planning with more than 70 hours of online learning delivered, and launched an interactive online tool for employers using WGEA reporting data to generate feasible actions for employers to consider for their gender equality plans and strategies.</p>
Measurement methodology	Number of downloads of key education tools and resources, number of research reports released
KPI	2.5 Tools and resources available to enable employers to take action and implement leading practice Target: 90% coverage of priority tools
Results	Achieved
Analysis	<p>Some 27 tools and resources were developed or refined to support employers to take action to promote workplace gender equality, including:</p> <ul style="list-style-type: none"> • the gender Pay Gap Analysis Guide, supporting employers to analyse the drivers of gender pay gaps in their organisations • the Employer Gender Pay Gap Technical Guide, helping employers understand how WGEA calculates and presents its employer gender pay gap data • a further 6 guides about what to include in policies and strategies for each of the GEIs and a guide about using evidence to improve workplace sexual harassment prevention and response • the Employer Gender Pay Gaps Snapshot report which employers can use to gauge how their gender pay gap compares to other employers nationally and within their industry • Industry Snapshots were produced and published, providing a summary of the performance of all employers in 19 industries against the 6 GEIs.
Measurement methodology	Internally-generated report on coverage of priority tools informed by employer consultation

Criterion source

- Workplace Gender Equality Agency 2023-24 Corporate Plan
- Workplace Gender Equality Agency – Entity resources and plan performance 2023-24 PBS



Key Activity 3 and Regulator BP Principle 2: Drive broader, deeper action with employers

The Agency is committed to expanding advisory and education services to provide focused interventions and increased capability.

Overall result for the measure: Achieved

KPI	3.1 Number of employer or stakeholder interactions to build capability Target: Under development
Results	Baseline established
Analysis	<p>WGEA is actively facilitating employer engagement and collaboration to improve gender equality performance with 47 masterclasses delivered, 56 advisory service sessions held across 11 industries and face-to face gender equality workshops with Boards and executives delivered.</p> <p>WGEA held 6 webinars throughout the year, to support employers to understand reporting requirements, as well as the workplace gender equality data, employer gender pay gap data, data in Executive Summary and Industry Benchmark Report and the <i>Commonwealth Public Sector Gender Equality Scorecard</i>.</p> <p>The Agency's reach across webinars was 1,530, and another 1,872 attending capability building sessions.</p> <p>The Agency will continue to expand our capability support through assisting employers to craft Employer Statements to sit alongside their gender pay gap publication and adding new masterclasses covering the full range of needs and interventions across the employee lifecycle. This includes: gender-attuned recruitment and selection strategies, effective job design to reduce gendered workforce segregation, target setting and the prevention and response to sexual harassment.</p>
Measurement methodology	Internal capture
KPI	3.2 Satisfaction with WGEA's support for improved practice via capacity building, education and research Target: Under development
Results	Baseline established
Analysis	<p>WGEA's Capacity Building team is dedicated to supporting employers to drive gender equality by offering support and guidance to employers through direct intervention projects, change management services and learning and advisory programs. In the last 12 months the Capacity Building and Education and Research teams have taken significant strides in enhancing employers' capability to promote and accelerate gender equal outcomes in their workplace. This includes launching a series of masterclasses, webinars and resources that build the foundation knowledge instrumental to planning effective actions on gender equality and narrowing the gender pay gap.</p> <p>Survey results from across masterclasses, webinars and roundtables found 82% were satisfied/very satisfied with activities.</p>
Measurement methodology	Feedback gathered post-interaction across a sample of WGEA activities



KPI	3.3 Employers undertaking a gender pay gap analysis and taking action as a result Target: 5% annual increase
Results	Partially achieved
Analysis	<p>There was a 1pp increase (55%) (2021-22 to 2022-23) in the number of employers who undertook a gender pay gap analysis.</p> <p>There was a 2.4 pp increase (60%) (2021-22 to 2022-23) in the number of employers who took action as result of undertaking a gender pay gap analysis.</p> <p>WGEA supported employers to take action with the production and publication of the Gender Pay Gap Analysis Guide, supporting employers to analyse the drivers of gender pay gaps in their organisations, and the Employer Gender Pay Gap Technical Guide, helping employers understand how WGEA calculates and presents its employer gender pay gap data.</p> <p>In early 2024, the Agency undertook some research with BETA about the reasons employers do or don't analyse and take action on their gender pay gaps—and considered how to get more employers to analyse their gaps and take action.</p>
Measurement methodology	Internally-generated report through the annual WGEA Employer Census
KPI	3.4 Number of employers who have improved their gender pay gap in a reporting year Target: Under development
Results	Baseline established
Analysis	<p>54.3% of employers improved their gender pay gaps (a comparison of 2021-22 to 2022-23).</p> <p>Publishing employer gender pay gaps stimulated huge public awareness and discourse in 2023, and resulted in increased engagement by employers, both internally and through their publishing of Employer Statements to explain their results and proposed actions. This transparency reform was accompanied by heightened accountability with a new requirement for CEOs to provide to their governing body, the WGEA reporting Executive Summary and Industry Benchmark Report.</p>
Measurement methodology	Internally-generated report on relevant employers

Criterion source

- Workplace Gender Equality Agency 2023-24 Corporate Plan
- Workplace Gender Equality Agency – Entity resources and plan performance 2023-24 PBS



Key Activity 4 and Regulator BP Principle 3: Enable and amplify national gender equality momentum

The Agency is committed to increasing employer engagement with our messaging, especially on digital channels and deploying targeted campaigns for change, leveraging WGEA data and insights including publishing employer gender pay gaps.

Overall result for the measure: Achieved

KPI	4.1 Reach and engagement of communications to improve gender equality outcomes Target: Year-on-year increase of 5%
Results	Achieved
Analysis	<p>During the financial year, WGEA secured more than 10,000 media mentions from a goal of 7,000. Our unique website users grew from 550,000 to 600,000 and our email newsletter reached 3,737 subscribers for the first time.</p> <p>LinkedIn continues to be a vital social media platform for engaging employers and managers. This year WGEA's LinkedIn posts generated an average of 90,000 impressions per month. WGEA's Instagram continues to grow in popularity with younger employees and, at 30 June, had a record 3,487 followers and an average reach of 4,000 viewers.</p> <p>The Agency delivered public, targeted communications campaigns to improve employer understanding of the gender pay gap and actions to improve workplace gender equality. WGEA's Equal Pay Day campaign, which started on 1 July 2023, made a significant impact on the public's understanding of the difference between equal pay and the gender pay gap. With the theme 'What's missing matters', the campaign resulted in a 267% increase in website views and 1,100 media mentions. WGEA reached 246,314 people via LinkedIn posts with a 1,098% increase in reactions, a 2,050% increase in comments and a 963% increase in reposts.</p> <p>WGEA's annual release of the Private Sector Gender Equality Scorecard focussed the public's attention on the broader range of issues driving workplace gender inequality. The key findings in the report were amplified through media appearances, social media posts and interactive website content. This resulted in a 100% increase in the number of Scorecard downloads from the WGEA website on launch day – a sign of the growing interest in WGEA's analysis and insights across all 6 GEIs.</p>
Measurement methodology	Internal capture of reach via an internally-generated report (using resources available for the media, website, social media and email engagement)
KPI	4.2 Engagement with key sector stakeholders on gender equality Target: Under development
Results	Baseline established
Analysis	WGEA develops and maintains meaningful relationships with stakeholders, including through individual meetings with employers as well as undertaking regular public speaking engagements that contribute to the national conversation on gender equality. WGEA undertook 67 speaking engagements with a range of employers, sectors and industries including a National Press Club event following the release of the private sector gender pay gaps.
Measurement methodology	Internally-generated report capturing speaking and other engagement activities

Criterion source

- Workplace Gender Equality Agency 2023-24 Corporate Plan
- Workplace Gender Equality Agency – Entity resources and plan performance 2023-24 PBS



Key Activity 5 and Regulator BP Principle 1: Enhance our people’s capability to accelerate change

The Agency is supporting our people to meet their full potential as we implement the recommendations of the 2021 Review.

Overall result for the measure: Achieved

KPI	5.1 Percentage of positive responses to the APS Census question: “My workgroup has the skills, capabilities and knowledge to perform well” Target: 80%
Results	Partially achieved
Analysis	<p>The Agency achieved a positive response rate to this question of 76% in the 2024 APS Census. A focus of the Agency’s Census Action Plan in 2023 was to investigate and understand drivers relating to work group performance.</p> <p>The Agency invested in increased work planning and the improvement of Agency project governance, information sharing and collaboration tools and will see the impact of that implementation over 2024-25.</p> <p>A revised organisation structure was implemented to strengthen our gender equality reporting team, key to our role as a regulator and our engagement with employers. Additional resources mean better support for employers in complying with reporting requirements and ensuring WGEA’s compliance with privacy obligations.</p> <p>In the coming year we will continue to invest in training and development to ensure each team has the appropriate skills, capabilities and knowledge to perform well. We will also continue to invest in the development of our newer managers to build the capabilities critical for success, in line with the APS Leadership Capability Framework.</p> <p>WGEA also undertook a careful design process that considered required capabilities for existing roles and new additional roles. It enabled the Agency to identify areas for skill development and to resource the workforce with staff with appropriate and aligned skills and capabilities.</p>
Measurement methodology	APS Census
KPI	5.2 Percentage of positive responses to the APS Census question: “I understand how my role contributes to achieving an outcome for the Australian public” Target: Maintain
Results	Achieved
Analysis	<p>With an increase of 4%, WGEA has achieved a 100% positive response rate to this question. Our APS Census results show that WGEA employees are proud to work for the Agency and believe strongly in our purpose. WGEA received an employee engagement index score of 83% in the 2024 APS Census results, placing 4th out of 104 APS agencies.</p>
Measurement methodology	APS Census
KPI	5.3 Percentage of positive responses to the APS Census question: “I believe that one of my responsibilities is to continually look for new ways to improve the way we work” Target: 90%
Results	Partially achieved
Analysis	<p>The Agency response in 2024 of 81% represented a drop from a very high result of 93% in 2023.</p> <p>WGEA received an enabling innovation index score of 69% in the 2024 APS Census results, placing WGEA 19th out of 104 APS agencies.</p>
Measurement methodology	APS Census



KPI	5.4 Percentage of positive responses to the APS Census question: “My immediate supervisor/manager genuinely supports equality between genders” Target: Maintain
Results	Achieved
Analysis	The Agency has maintained 93% positive response rate to this question. The Agency has invested in a leadership development program and supported the expansion of knowledge on gender equality across the Agency through collaborations, research and the running of regular internal workshops.
Measurement methodology	APS Census

Criterion source

- Workplace Gender Equality Agency 2023-24 Corporate Plan
- Workplace Gender Equality Agency – Entity resources and plan performance 2023-24 PBS



Financial performance

Government revenue from departmental and capital appropriation was \$11.738 million in 2023-24. This was an increase of \$1.162 million from 2022-23. Additional funding of \$1.010 million was received through the Women's Leadership Program to enable WGEA to deliver on the recommendations of the WGEA Review and increase our capacity to drive change and action on gender equality.

Expenditure in 2023-24 increased 18.6% from the previous year, to \$12.985 million. This can be attributed to the activities related to the Women's Leadership Program and Respect@Work.

Expenditure on suppliers was \$4.007 million or 30.86% and included:

- IT and office equipment
- contractors
- travel and training for staff
- subscriptions, printing and publications
- lease costs associated with premises \$0.416 million.

Expenditure on employee benefits was \$6.730 million or 51.83% of total expenditure.

TABLE 5: Agency resource statement

	Actual available appropriation for 2023–24	Payments made 2023–24	Balance remaining 2023–24
	(\$'000)	(\$'000)	(\$'000)
Ordinary annual services			
Departmental appropriation ⁽¹⁾	\$14.236	\$12.125	\$2.107
Total resourcing and payments	\$14.236	\$12.125	\$2.107
	2023–24	2022–23	
Average Staffing Level (No.)	59	51	

Note: (1) Appropriation Bill (No. 1), prior year departmental appropriation and section 74 receipts



Management and accountability

Corporate governance

During 2023-24, the Agency operated under the PGPA Act. The CEO, Mary Wooldridge, is the accountable authority of the Agency.

The Agency's Corporate Governance Framework ensures that WGEA achieves its objectives, manages risks and uses resources responsibly and with accountability. The framework aligns legislative requirements with other APS and internal policy requirements and promotes a level of governance and oversight commensurate with risk.

The executive management of the Agency is active in the implementation of the framework including, but not limited to, strategic planning, policy development, review of controls and participation in project steering committees.

Executive management

As at July 2024, the Executive was comprised of the CEO, the Chief Operating Officer (COO) and 7 Executive Manager positions.

- CEO: Mary Wooldridge
- COO: Janette Dines
- Capacity Building Executive Manager: Dr Samone McCurdy
- Communications and Campaigns Executive Manager: Alison Godfrey (a/g)
- Data and Analytics Executive Manager: Joel Holwerda (a/g)
- Education and Research Executive Manager: Penelope Cottrill
- Gender Equality Programs Executive Manager: Tori Gooding
- Operations Executive Manager: Anne Beath
- Technology Executive Manager: Steven Douek



Planning and reporting

Each year, WGEA considers its strategic priorities for the coming years. The Corporate Plan is our primary planning document and articulates our purpose, the key activities we will pursue and how we will measure success.

The Corporate Plan informs our broader planning framework, including all operational business plans. Operational plans articulate the relevant contribution to strategic activities and priorities, along with business-as-usual activities, resource allocation, risk management, and the contribution of individuals to meet the Agency's objectives.

The planning framework enables us to undertake our activities with a clear line of sight, leading with our purpose as an Agency and continuing through to guide individual contributions of staff across the Agency.

Our overall evaluation framework and our KPIs measure achievements against our purpose and key activities and are an important part of our performance reporting framework. We have developed this framework to meet our external and internal reporting requirements while ensuring we can also incorporate changes in government policy.

We report our performance in line with the performance measures in our Corporate Plan and against the performance criteria in our Portfolio Budget Statements, through our Annual Performance Statements (presented from page 28 of this report), as required under section 39 of the PGPA Act.

Fraud control and risk management

During 2023-24, the Agency did not identify any fraud.

The Fraud and Corruption Control Plan is part of the Agency's induction program and fraud awareness training is undertaken by staff annually. The Agency's Risk Management Policy, Fraud and Corruption Control Plan, Business Continuity Plan and associated Risk Registers are reviewed regularly with oversight by the Audit Committee.

The Agency has taken all reasonable measures to minimise the incidence of fraud and corruption by ensuring appropriate fraud and corruption prevention, detection and investigation and by adhering to reporting procedures and processes.

The Agency integrates risk management into business planning and project management and incorporates the identification of risks and risk treatments into strategic planning. Managers and all other Agency staff engage in refresher training in risk management annually. Risk management is a regular item at executive meetings.

External scrutiny

The Agency is subject to an annual statutory audit performed by the Australian National Audit Office (ANAO). The outcomes of the 2023-24 audit were presented to the Audit Committee.

The members of the Audit Committee are:

- Margaret Smylie (Chair)
- George Sutton
- Lauren Humphrey

The role and responsibilities of the Audit Committee are set out in its Charter. The Committee provides independent assurance and assistance to the CEO on the Agency's governance framework and its financial statement responsibilities.

More information about the Audit Committee is included in [Appendix 2](#).

There have been no significant developments in external scrutiny of WGEA during 2023-24.



Managing our human resources

Maximising effectiveness

Our Agency staff are specialised, engaged, and motivated team members. The successful delivery of our strategic priorities depends on the effective engagement and management of our people as well as our ability to attract, develop and retain staff who demonstrate integrated leadership capabilities. We invest in individual and organisational excellence, working to develop and embed key capabilities to enable us to continue to deliver on our priorities.

In response to staff feedback, during the year we have focused on ensuring our managers and staff had access to the tools and resources required to perform well including identifying tools to ensure role clarity and project governance of priority cross-team collaborations. Our employee engagement index continues to be outstanding at 83%. Responses in the 2023 APS Census provided a solid understanding of our staff's views on the strengths of the WGEA workplace culture and areas for improvement and a clear action plan was developed and delivered. Our results indicated our staff continued to be strongly engaged, productive and committed to delivering outcomes for the Government and for Australians.

A key activity of our 2023–27 Corporate Plan is to enhance our people's capability to accelerate change, supporting our people to develop and meet their full potential and facilitate a diverse, respectful and inclusive culture. We continue to refresh our strategies to attract, build and retain the talent and skills we need, to embrace data, technology and flexible workforce models.

Capability development

During 2023-24 we refined our team structures to align with our strategic delivery priorities. The Agency has focused on strengthening our gender equality reporting team, key to our role as a regulator and our engagement with employers. We have increased the resources available to support employers to comply with reporting requirements and also strengthened Agency compliance with privacy obligations.

We are creating stronger knowledge management and sharing processes, providing targeted development opportunities, and developing a targeted leadership program.

The Agency is continuously working to develop and implement learning and development initiatives to lift the skills and capability of our workforce to drive a high-performing culture. The workforce planning work in 2023 and outcomes of the 2023 APS Census results informed our 2023-24 leadership development focus. The majority of Executive Level 1 (EL1) team members across the Agency now directly supervise staff, and to support this devolution of responsibility we piloted a WGEA Leadership Development Program, leveraging off APS Academy offerings.

We continue to build the capability of our employees by providing opportunities to engage in various developmental activities such as:

- leadership coaching
- one-on-one and on-the-job training
- online modules through Learn Hub
- APS Academy program access
- formal study assistance
- opportunities for temporary transfers and secondments to other APS agencies, where available
- access to external conferences and other training sessions.

In 2023-24 a total of \$185,616 was spent on training and development activities to support our people's capability development.

Values, Code of Conduct and ethical behaviour

The Agency is committed to the APS Values and Code of Conduct. The APS Values and Code of Conduct are embedded into internal policies, procedures and our employee culture. We have policies and procedures in place to ensure that appropriate behaviours and ethical standards, including the APS Codes of Conduct and Values, are upheld and promoted in accordance with the *Public Service Act 1999* (PS Act). The Agency staff induction program includes mandatory training in relation to integrity in the APS with annual 'Integrity in the APS' refresher training for all staff. These values are incorporated into the Agency's daily management and operations.



Flexible work practices

Flexibility is vital to improving workplace gender equality and the Agency leads by example. All staff, including executive managers, have access to flexible working arrangements with 95% of staff having a flexible working arrangement in place that enables them to work from home at least some of the time.

The Agency helps employees balance their work and non-work commitments by offering remote working arrangements, changed patterns of hours, flex-time, part-time work, providing access to purchased leave, access to 2 paid volunteer days per year and other leave arrangements.

Diversity and inclusion

WGEA supports and pursues an inclusive and diverse workplace. We aim to foster a workplace that is inclusive, safe and respectful, to leverage the voices, skills and experience of our people and give everyone the opportunity to perform at their best.

WGEA's utilises RecruitAbility, a scheme which aims to attract and develop applicants with disability wherever possible.

In 2023, 84% of APS Census respondents said that the Agency supports and actively promotes an inclusive workplace culture and 79% said they receive the respect they deserve from their colleagues at work.

Our people demographics from the 2023 APS Census results include 5% who identify as non-binary, 12% who report an ongoing disability, 47% with carer responsibilities, 14% identifying as LGBTIQ+, 33% who identify as culturally and linguistically diverse, and 16% who consider themselves neurodivergent.

Information on enterprise bargaining

The WGEA Enterprise Agreement 2024-2027 came into effect 4 April 2024 with a nominal expiry date of 28 February 2027. WGEA Section 24(1) Supplementary Determination 2024/01 provided employees with a one-off payment and increases to base salary effective 14 March 2024. The Enterprise Agreement and Determination provide 3 base salary increases, 4.0% effective 14 March 2024, 3.8% effective 13 March 2025, 3.4% effective 12 March 2026.

At 30 June 2024, 50 employees were covered by the Agency Enterprise Agreement. One of these employees was also covered by an individual flexibility arrangement.

As at 30 June 2024, WGEA had one SES employee. Employment conditions for our SES employee is provided by an individual determination made under section 24(1) of the PS Act, relevant policies and Commonwealth legislation.

The salary ranges available for non-SES employees covered under the Agency Enterprise Agreement by classification structure are outlined in Table 8.

Table 9 refers to the remuneration of KMP in the Agency.

Superannuation

The Agency pays 15.4% employer superannuation contributions on behalf of employees during periods of unpaid leave for maternity or primary carer's leave. The contributions are made for a period equal to a maximum of 52 weeks from the commencement of paid maternity or primary carer's leave.

Non-salary benefits

The Agency provides the following non-salary benefits to its employees:

- health and wellbeing programs including Employee Assistance Program services
- learning and development opportunities
- study assistance (study leave and financial assistance)
- access to salary packaging for a vehicle or laptop
- salary packaging of supplementary superannuation contributions.

Workforce profile and remuneration

At 30 June 2024, the Agency had 52 staff including the Agency Head. This was a 4% increase from the year before (there were 50 staff as at 30 June 2023).

The following tables provide a comparison of the Agency's ongoing and non-ongoing staffing profile during this Annual Report period (as at 30 June 2024, compared to 30 June 2023). Most staff are based in Sydney where our head office is located, with 21% (11) staff working under formal remote working arrangements (4 in South Australia, 6 in Victoria and one in Queensland).



TABLE 6: Ongoing staff as at 30 June 2024

Band	Full-time	Part-time	Man/Male	Woman/ Female	Non-binary	Prefers not to answer	Uses a different term
Agency Head	1			1			
SES 1	1			1			
EL 1 and 2	15		3	12			
APS Level 5 and 6	19	3	7	14	1		
APS Level 2 to 4	3		1	2			
APS Level 1							
Total	39	3	11	30	1	0	0

Note: Includes ongoing staff on parental leave.

TABLE 7: Non-ongoing staff as at 30 June 2024

Band	Full-time	Part-time	Man/Male	Woman/ Female	Non-binary	Prefers not to answer	Uses a different term
Agency Head							
SES 1							
EL 1 and 2	4	1		5			
APS Level 5 and 6	5		1	4			
APS Level 2 to 4							
APS Level 1							
Total	9	1	1	9	0	0	0

TABLE 8: Ongoing staff as at 30 June 2023

Band	Full-time	Part-time	Men	Women	Non-binary	Prefers not to answer	Uses a different term
Agency Head	1			1			
SES 1	1			1			
EL 1 and 2	13	2	1	14			
APS Level 5 and 6	16	2	5	13			
APS Level 2 to 4	1			1			
APS Level 1							
Total	32	4	6	30	0	0	0

Note: Includes ongoing staff on parental leave.



TABLE 9: Non-ongoing staff as at 30 June 2023

Band	Full-time	Part-time	Men	Women	Non-binary	Prefers not to answer	Uses a different term
Agency Head							
SES 1							
EL 1 and 2	1		1				
APS Level 5 and 6	5	2	2	5			
APS Level 2 to 4	6			6			
APS Level 1							
Total	12	2	3	11	0	0	0

TABLE 10: Salary ranges by employment classification for non-SES at 30 June 2024

Band	Minimum (\$)	Maximum (\$)
EL2	137,534	156,675
EL1	118,087	127,427
APS Level 6	91,303	104,300
APS Level 5	84,733	89,782
APS Level 4	75,623	82,078
APS Level 3	68,337	73,702
APS Level 2	60,048	66,180
APS Level 1	53,147	58,430

Key: EL1 and 2: Executive Level 1 and 2.

APS 1–6: Australian Public Service Levels 1 to 6.

Note: All figures reflect base salary only and exclude superannuation.

Executive remuneration

This section provides information on remuneration for WGEA's KMPs and senior executives during 2023-24. The remuneration for the CEO was determined by the *Remuneration Tribunal (Remuneration and Allowances for Holders of Full-time Public Office) Determination*

2023. Remuneration for WGEA's SES employee is established through an individual determination made under section 24(1) of PS Act.

During the reporting period ending 30 June 2024, the Agency had 2 Executives who met the definition of KMP.



TABLE 11: KMP remuneration during financial year 2023-24

Name	Job title	Short-term benefits			Post-employment benefits	Other long-term benefits	Termination benefits	Total remuneration
		Base salary	Bonus	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits	
Mary Wooldridge	CEO	275,145	–	–	27,237	6,076	–	308,458
Janette Dines	COO	233,467	–	–	33,588	4,946	–	272,001
Total		508,612	0	0	60,825	11,022	0	580,459

Remuneration for senior executives

WGEA had no senior executives during financial year 2023-24 that were not KMP.

Information about remuneration of other highly paid staff

The Agency had no staff members who received remuneration above the threshold amount of \$250,000 during the reporting period.

Performance pay

Under the provisions in the Agency Enterprise Agreement, progression through the available salary points is determined by the results of annual performance assessments.

Eligible employees who have reached the top of their salary band may receive a one-off payment of 2% if they achieve a performance rating of fully effective or above.

The following table (Table 11) outlines performance payment information for the 2023 performance cycle.

TABLE 12: Performance payments to staff during financial year 2023-24

Band	Number of staff who received performance pay	Aggregate of actual payments (\$)	Range of payments (\$)	Average payment (\$)
EL2	6	17,932	2,812-3,068	2,989
EL1	4	9,741	2,389-2,451	2,435
APS Level 6	13	25,674	1,605-2,006	1,975
APS Level 5	2	3,453	1,727	1,727
APS Level 4 to Level 1	1	1,417	1,417	1,417
All staff	26	58,217	1,417-3,068	2,265

Disability reporting

Australia's Disability Strategy 2021-2031 is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The Strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons

with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families, and carers.

All levels of government have committed to deliver more comprehensive and visible reporting under the Strategy. A range of reports on progress of the Strategy's actions and outcome areas will be published and are available at www.disabilitygateway.gov.au/ads.



Disability reporting is included the APSC's State of the Service reports and the APS Statistical Bulletin. These reports are available at www.apsc.gov.au.

Work, health and safety performance

The Agency is committed to providing and maintaining a safe and healthy workplace for all employees.

Investing in the health and wellbeing of our employees provides significant benefits to the Agency, including improved employee engagement, motivation and productivity; reduced costs associated with unscheduled absences; and improved culture, enabling us to attract and retain highly skilled employees.

Work, health and safety (WH&S) issues are discussed at executive and staff meetings and all staff are required to undertake an e-learning refresher module on workplace health and safety and, as part of the Agency's induction program, new employees are educated on our policies, procedures and guidelines.

The Agency has a WH&S Officer to address relevant issues and provide solutions to ensure the optimum health, welfare, safety and wellbeing of staff. The officer consults with stakeholders at all stages of decision-making about work health and safety in the workplace.

The Agency maintained access to a free flu vaccination program for all staff, ergonomic assessments for those with injuries or illness, an online wellbeing platform via our Employee Assistance Program and sessions for leaders and staff to support a work culture without harassment and discrimination.

Our WH&S framework enables us to assist employees who have become injured, ill or impaired to either remain at work or return to work in a safe and sustainable way. WGEA implemented all recommendations from Comcare's proactive engagement to examine WGEA's WH&S incident notification and reporting processes.

A key to the success of our WH&S management system is that we have both assigned and elected workplace responsibility roles. These roles include a health and safety representative, first aid officers, harassment contact officers, and fire and floor wardens.

To further ensure the health, safety and welfare of workers, we provide:

- access to an Employee Assistance Program for all employees and their immediate family
- sit-to-stand workstations for all employees in the office
- education on workstation assessments for all new employees and when required for reasonable adjustment or as part of a rehabilitation return-to-work program (this also extends to home-based workstation assessments)
- voluntary influenza vaccinations
- appropriate training to employees in workplace responsibility roles
- an annual wellbeing program.

Incidents

This year, there were no incidents or dangerous occurrences that arose from the Agency's conduct of its undertakings for which we would have been required to give notice under section 38 of the WH&S Act.

Investigation

The Agency did not undertake any investigations or conduct any tests on any plant, substance, or thing in the course of any such investigation. No notices were given to the Agency under sections 191, 195 or 198 of the WH&S Act during 2023-24.



Other mandatory information

Purchasing

The Agency ensures that all purchasing is handled in accordance with the Commonwealth Procurement Rules (CPRs) as detailed in the Agency's Accountable Authority Instructions (AAIs) and is in keeping with the principles of ethical, efficient, effective and economical use of Commonwealth resources.

Our AAIs and operational guidance, which are available to all staff, reflect the principles of the CPRs. Guidance materials and instructions are reviewed regularly to ensure consistency with the rules and broad procurement-related policies. We maintain a centralised procurement team that coordinates procurement activities and liaises with business areas and financial delegates. The team ensures consistency and compliance with the CPRs and other policies. The team also supports other business areas on matters of risk management, probity, specification development and contract management.

The CPRs require entities to report contracts and amendments on AusTender within 42 days of entering into or amending a contract. The Agency publishes planned procurements on AusTender in accordance with the requirements of the CPRs. AusTender is regularly updated with a record of all procurements in excess of \$10,000.

All Agency contracts of \$100,000 or more provide for the Auditor-General to have access to the contractor's premises. The Agency had no contracts in excess of \$10,000 that were exempted by the Accountable Authority from being published on AusTender because it would disclose exempt matters under the Freedom of Information Act 1982 (FOI Act).

The Agency has access to whole-of-government purchasing arrangements in a range of areas including information and communications technology, travel and accommodation.

Consultancy contracts

WGEA engages consultants when we require specialist expertise that is not available inhouse, or when independent research, review or assessment is required. Consultants investigate or diagnose defined issues or problems, conduct specific reviews or evaluations, or provide independent advice, information or creative solutions to assist in our decision-making process. The Agency adheres to the CPRs and the AAIs when engaging consultants and entering into contractual arrangements.

During 2023-24, the Agency entered into one new reportable consultancy contract involving \$241,035 total actual expenditure. Annual reports contain information about actual expenditure on reportable consultative contracts. Information on the value of reportable consultancy contracts is available on the AusTender website at www.tenders.gov.au.

Non-consultancy contracts

Reportable non-consultancy contracts refer to an arrangement that is published on AusTender and is not a reportable consultancy contract. This means that a contract published on AusTender as anything other than a consultancy, is a reportable non-consultancy contract for the purposes of the reporting requirements. The following table sets out the Agency's total actual expenditure on all reportable non-consultancy contracts in the reporting period. Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website at www.tenders.gov.au.



TABLE 13: Expenditure on reportable non-consultancy contracts during financial year 2023-24

Reportable non-consultancy contracts 2023-24	Number of contracts	Total Expenditure \$ (GST Inc.)
New contracts entered into during the reporting period	45	2,202,117
Ongoing contracts entered into during a previous reporting period	24	2,163,150
Total	69	4,365,267

The following table shows the top 5 non-consultancy contracts (by value of expenditure) with WGEA during 2023–24.

TABLE 14: Organisations receiving a share of reportable non-consultancy contract expenditure during financial year 2023–24

Name of Organisation	Expenditure \$ (GST inc.)	Proportion of 2023-24 total spend (%)
Capgemini Australia Pty Ltd	844,128	19.34
Dexus Property Group	701,396	16.07
Salesforce DC Australia	653,604	14.97
Nous Group Pty Ltd	441,386	10.11
Chandler Macleod Group	328,302	7.52
Total	2,968,815	68.01

Support of small business

The Agency supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website at finance.gov.au. The Agency ensures SMEs are included in the mix of organisations requested to provide quotes for provision of specific goods and services below the relevant procurement threshold. Procurement and contracting processes are frequently reviewed for clarity and ease of engagement.

Procurement-related initiatives that support small business include:

- the Australian Government commitment to non-corporate Commonwealth entities sourcing at least 20% of procurement values from small and medium-sized enterprises
- the Australian Government target of non-corporate Commonwealth entities procuring 35% of contracts, by value, with a value of up to \$20 million from small and medium-sized enterprises

- using the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000
- using credit cards for low-risk procurements valued under \$10,000 where possible
- participating in whole-of-government arrangements
- adhering to the small business engagement principles
- using financial management information systems to facilitate on-time payment
- ensuring invoices are processed as soon as possible after receipt
- encouraging market approaches to a variety of businesses.



The Agency recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website at www.treasury.gov.au

Compliance

There were no significant issues of non-compliance with finance law during 2023-24 and therefore no report was made to the Minister under paragraph 19(1)(e) of the PGPA Act.

Advertising and market research

The Agency made no payments to advertising or market research organisations, polling organisations or direct mail organisations in 2023-24 which require disclosure under section 311A of the *Commonwealth Electoral Act 1918*.

Information Publication Scheme

Entities subject to the FOI Act are required to publish information to the public as part of the Information Publication Scheme (IPS). This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a section 8 statement in an annual report. Each agency must display on its website a plan showing what information it publishes in accordance with IPS requirements. This can be viewed at wgea.gov.au.

Environmental performance

The following information is presented in accordance with section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* and in line with the Net Zero in Government Operations Strategy.

The Agency's management and staff are committed to the principles of ecologically sustainable development. As we do not administer programs or legislation relating to sustainable development or the environment, the direct impact of our activities on the environment is confined to the operation of our leased office accommodation.

The Agency has embedded the following initiatives to minimise the Agency's environmental impacts:

- continued access for staff to flexible working arrangements, which reduces energy consumption within the office and the impact of transport to and from the workplace

- non-essential lighting and appliances are turned off and sensor devices and timers are used to minimise electricity consumption throughout the office
- the Agency uses water-saving facilities to help minimise water consumption
- all office equipment conforms to environmental standards and the Agency uses information technology that abides by strict ecologically sustainable development guidelines
- all printers are defaulted to print on both sides of the paper. Printer ink cartridges and toners are recycled
- the Agency reduces waste generation by recycling paper, cardboard, glass, plastics and metals.

The Agency is a tenant in a non-Commonwealth-owned building, which has a National Australian Built Environment Rating System (NABERS) energy rating of 5.5 and a NABERS water rating of 5.0.

APS Net Zero 2030 emissions reporting

APS Net Zero 2030 is the Government's policy for the APS to reduce its greenhouse gas emissions to net zero by 2030, and transparently report on its emissions. As part of the Net Zero Government Operations Strategy, non-corporate and corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2023-24 period. Results are presented on the basis of carbon dioxide equivalent (CO₂-e) emissions. Greenhouse gas emissions have been calculated in line with the Australian Public Service Emissions Reporting Framework, consistent with the whole-of-Australian Government approach as part of the APS Net Zero 2030 policy. Not all data sources were available at the time of the report and amendments to data may be required in future reports.



TABLE 15: Greenhouse gas emissions inventory

2023-24 greenhouse gas emissions inventory – location-based method				
Emission source	Scope 1 t (CO ₂ -e)	Scope 2 t (CO ₂ -e)	Scope 3 t (CO ₂ -e)	Total t (CO ₂ -e)
Electricity (location-based approach)	N/A	23.984	1.914	25.897
Natural gas	0.000	N/A	0.000	0.000
Solid waste*	N/A	N/A	0.272	0.272
Refrigerants*†	0.000	N/A	N/A	0.000
Fleet and other vehicles	0.000	N/A	0.000	0.000
Domestic commercial flights	N/A	N/A	21.744	21.744
Domestic hire car*	N/A	N/A	0.000	0.000
Domestic travel accommodation*	N/A	N/A	12.192	12.192
Other energy	0.000	N/A	0.000	0.000
Total t CO₂-e	0.000	23.984	36.122	60.106

Note: The table above presents emissions related to electricity usage using the location-based accounting method.

CO₂-e = Carbon Dioxide Equivalent

* Indicates emissions sources for the first time in 2023-24. The quality of data is expected to improve over time as emissions reporting matures.

† Indicates optional emission source for 2023-24 emissions reporting.

2023-24 electricity greenhouse gas emissions				
Emission source	Scope 2 t (CO ₂ -e)	Scope 3 t (CO ₂ -e)	Total t (CO ₂ -e)	Electricity use (%)
Electricity (location-based approach)	23.984	1.914	25.897	100
Market-based electricity emissions	23.331	2.880	26.211	81.28
Total renewable electricity	–	–	–	18.72
<i>Mandatory renewables¹</i>	–	–	–	18.72
<i>Voluntary renewables²</i>	–	–	–	0.00

Note: The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods.

CO₂-e = Carbon Dioxide Equivalent

¹ Mandatory renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.

² Voluntary renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).



Financial statements





INDEPENDENT AUDITOR'S REPORT

To the Minister for Women

Opinion

In my opinion, the financial statements of the Workplace Gender Equality Agency (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

- Statement by the Chief Executive Officer (CEO) and Chief Operating Officer (COO);
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Chief Executive Officer is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Chief Executive Officer is also responsible for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Executive Officer is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Chief Executive Officer is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300



Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Michael Bryant

Senior Director

Delegate of the Auditor-General

Canberra

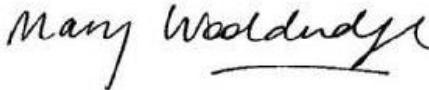
6 September 2024

Statement by the Chief Executive Officer (CEO) and Chief Operating Officer (COO)

In our opinion, the attached financial statements for the year ended 30 June 2024 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Workplace Gender Equality Agency (WGEA) will be able to pay its debts as and when they fall due.

Signed



Mary Wooldridge
Chief Executive Officer

3 September 2024

Signed



Janette Dines
Chief Operating Officer

3 September 2024



Financial statements

Statement of Comprehensive Income

for the year ended 30 June 2024

		2024	2023	Original budget
	Notes	(\$)	(\$)	(\$)
NET COST OF SERVICES				
Expenses				
Employee benefits (a)	3A	6,729,894	5,233,924	7,999,000
Suppliers (b)	3B	4,007,061	3,345,536	2,406,000
Depreciation and amortisation (c)	3C	2,182,508	1,954,229	722,000
Finance costs – unwinding of discount		65,835	38,126	20,000
Total expenses		12,985,298	10,571,814	11,147,000
OWN-SOURCE INCOME				
Own-source revenue				
Rendering of services (d)	4A	213,088	232,028	100,000
Other revenue	4B	38,000	35,000	33,000
Total own-source income		251,088	267,028	133,000
Gains				
Other gains (e)	4C	225,300	–	–
		225,300	–	–
Net cost of services		12,508,910	10,304,786	11,014,000
Revenue from Government	4D	10,843,000	9,421,000	10,843,000
Total comprehensive loss		(1,665,910)	(883,786)	(171,000)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		–	–	–
Total comprehensive loss		(1,665,910)	(883,786)	(171,000)



Budget variances

Variances are considered to be 'major' when the difference is greater than 10% or more than \$50,000 or a lesser amount if pertinent to the understanding of the financial statements.

- a. Employee benefits – The underspend is due to delay in recruitment of employees to support increased ASL. The competitive labour market posed a significant challenge for the recruitment of additional employees.
- b. Suppliers – The overspend was funded by the underspend on employees' benefits. This includes use of short-term contractors to back fill delays and deliver on priority projects.
- c. Depreciation – Newly capitalised projects contributed to depreciation and amortization expenses being higher than budgeted.
- d. Rendering of services – This item varies with the number of applicants for Employer of Choice for Gender Equality citation and the level of in-kind support received by the WGEA.
- e. Other gains – Reversal of the make good provision per the previous lease agreement.

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



Statement of Financial Position

as at 30 June 2024

		2024	2023	Original budget
	Notes	(\$)	(\$)	(\$)
ASSETS				
Financial assets				
Cash and cash equivalents	5A	261,965	261,317	298,000
Trade and other receivables (a)	5B	1,947,643	2,104,930	1,250,000
Total financial assets		2,209,608	2,366,247	1,548,000
Non-financial assets				
Leasehold improvements	6	399,327	280,470	–
Buildings (b)	6	1,449,393	1,863,505	2,440,000
Plant and equipment	6	144,117	104,138	5,000
Intangibles (c)	6	2,594,121	3,630,573	4,066,000
Other non-financial assets – prepayments (d)		474,831	381,728	53,000
Total non-financial assets		5,061,789	6,260,414	6,564,000
Total assets		7,271,397	8,626,661	8,112,000
LIABILITIES				
Payables				
Suppliers	7A	241,340	681,321	313,000
Leases	7B	1,557,070	1,906,918	1,714,000
Other payables	7C	176,067	157,628	94,000
Total payables		1,974,477	2,745,867	2,121,000
Provisions				
Employee provisions	8A	1,024,289	842,963	794,000
Provision for restoration obligation	8B	231,012	225,300	225,000
Total provisions		1,255,301	1,068,263	1,019,000
Total liabilities		3,229,778	3,814,130	3,140,000
Net assets		4,041,619	4,812,529	4,972,000
EQUITY				
Contributed equity		12,109,000	11,214,000	12,108,000
Reserves		30,377	30,377	30,000
Accumulated deficit		(8,097,757)	(6,431,847)	(7,166,000)
Total equity		4,041,619	4,812,529	4,972,000



Budget variances

Variances are considered to be 'major' when the difference is greater than 10% or more than \$50,000 or a lesser amount if pertinent to the understanding of the financial statements.

- a. Trade and other receivables – Comprised mainly of unspent appropriations. The increase in unspent appropriation is mostly due to the underspend in employee-related expenses.
- b. The WGEA has negotiated a five-year lease at the current location effective 1 January 2023. Right-of-use asset (AASB 16) for a new lease is included in Buildings. The new lease is less expensive than previously budgeted.
- c. Intangibles – Variance is explained in the Statement of Comprehensive Income (Depreciation).
- d. Prepayment – New IT contracts negotiated for 12 months starting from February 2024 to January 2025.

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



Statement of Changes in Equity

as at 30 June 2024

	2024	2023	Original budget
	(\$)	(\$)	(\$)
CONTRIBUTED EQUITY			
Opening balance	11,214,000	10,059,000	11,213,000
Departmental capital budget	895,000	1,155,000	895,000
Section 51	–	–	–
Total transactions with owners	895,000	1,155,000	895,000
Closing balance as at 30 June	12,109,000	11,214,000	12,108,000
RETAINED EARNINGS			
Opening balance	(6,401,471)	(5,517,685)	(6,995,000)
Comprehensive income			
Deficit for the period	(1,665,910)	(883,786)	(171,000)
Total comprehensive income (a)	(1,665,910)	(883,786)	(171,000)
ASSET REVALUATION RESERVE			
Opening balance			
Balance carried forward from previous period	30,377	30,377	30,000
Other comprehensive income	–	–	–
Total other comprehensive income	30,377	30,377	30,000
Closing balance as at 30 June	30,377	30,377	30,000
Closing balance as at 30 June	(8,067,381)	(6,401,471)	(7,166,000)
Closing balance as at 30 June	4,041,619	4,812,529	4,972,000

Budget variances

a. Comprehensive income – The \$1,494,910 variance for the period is explained in the Statement of Comprehensive Income.

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



Cash Flow Statement

for the year ended 30 June 2024

	2024	2023	Original budget
Notes	(\$)	(\$)	(\$)
OPERATING ACTIVITIES			
Cash received			
Appropriations	11,222,719	8,562,447	10,843,000
Section 74 (c)	–	–	–
Sales of goods and rendering of services	234,387	254,749	100,000
Net GST received (a)	439,407	419,049	–
Total cash received	11,896,513	9,236,245	10,943,000
Cash used			
Employees (b)	6,522,770	5,129,531	7,999,000
Suppliers (b)	4,957,411	3,729,876	2,393,000
Section 74 (c)	–	–	–
Total cash used	11,480,181	8,859,407	10,392,000
Net cash from operating activities	416,331	376,838	551,000
INVESTING ACTIVITIES			
Cash used			
Purchase of plant and equipment	92,073	45,883	–
Purchase of leasehold improvement	10,253	311,635	–
Purchase of intangibles	565,963	808,041	895,000
Total cash used	668,289	1,165,559	895,000
Net cash (used) by investing activities	(668,289)	(1,165,559)	(895,000)
FINANCING ACTIVITIES			
Cash received			
Departmental capital budget	668,289	1,174,553	895,000
Total cash received	668,289	1,174,553	895,000
Cash used			
Principal payments of lease liability	415,683	422,217	551,000
Total cash used	415,683	422,217	551,000



		2024	2023	Original budget
	Notes	(\$)	(\$)	(\$)
Net cash from financing activities		252,606	752,336	344,000
Net decrease in cash held		648	(36,385)	-
Cash and cash equivalents at the beginning of the reporting period		261,317	297,701	298,000
Cash and cash equivalents at the end of the reporting period	5A	261,965	261,317	298,000

Budget variances

Variances are considered to be 'major' when the difference is greater than 10% or more than \$50,000 or a lesser amount if pertinent to the understanding of the financial statements.

- a. Net GST received – Not included in budget.
- b. Employees and suppliers – Reflects the variance in the Statement of Comprehensive Income.
- c. The comparative information has been corrected to reclassify the Section 74 movements.

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



Notes to the financial statements

Note 1: Overview

1.1 Objectives of the Workplace Gender Equality Agency (WGEA)

WGEA is chartered through the *Workplace Gender Equality Act 2012* (The Act) with both regulatory and educative functions and responsibilities.

The continued existence of WGEA in its present form and with its present programs is dependent on government policy and on continuing funding by Parliament for WGEA's administration and programs.

WGEA's purpose is to promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data. The WGEA has only one outcome.

WGEA is based on Level 7, 309 Kent Street, Sydney NSW 2000.

1.2 Basis of preparation of the financial statements

The financial statements are required by Section 42 of the PGPA Act.

The financial statements have been prepared in accordance with:

- a. *Public governance, performance and accountability (Financial Reporting) Rule 2015* (FRR) and
- b. Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities 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 statements are presented in Australian dollars and values are rounded to the nearest dollar.

1.3 Significant accounting judgements and estimates

WGEA has made assumptions or estimates in the following areas that have the most significant impact on the amounts recorded in the financial statements:

- a. Leave provisions involve assumptions based on the expected tenure of existing staff, patterns of leave claims and payouts, future salary movements and future discount rates.
- b. Leased ROU (Right-of-Use) assets are capitalised at the commencement date of the lease and comprise of the initial leave liability amount less any lease incentives received.
- c. Make good provision – Under paragraphs 36-52 of AASB 137, the initial measures of the provisions should be the best estimate of expenditure needed to settle the present obligation at the end of the financial reporting period.

No other accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities with the next 12 months.

1.4 New Australian accounting standards

Adoption of new Australian Accounting Standard requirements

All new/revised/amending standards and/or interpretations that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material effect on the entity's financial statements.

The application of *AASB 2020-1* amends *AASB 101* to clarify the classification of liabilities as either current or non-current. For example, a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. *AASB 2020-1* is applicable to annual periods beginning on or after 1 January 2024.



AASB 2022-10 applies to annual periods beginning on or after after 1 January 2024. This standard amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. This standard also adds implementation advice and relevant illustrative examples for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.

AASB 1060 applies to annual reporting periods beginning on or after 1 July 2021 and replaced reduced disclosure requirements (RDR) framework. The application of AASB 1060 involved some reduction in disclosure compared to the RDR with no impact on the reported financial positions, financial performance and cash flow of the entity.

1.5 Contingent liabilities and contingent assets

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

WGEA had no contingent assets and liabilities (2023:nil).

1.6 Taxation

WGEA 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:

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

1.7 Comparative changes

Where required by accounting standards, comparative figures have been adjusted to conform with changes to presentation for the current financial year. Expenses disclosed in Note 3 were reviewed and reclassified where appropriate to better represent the nature of expenditure.

Note 2: Events after the reporting period

There are no known events occurring after the reporting period that could impact on WGEA's 2023–24 financial statements.



Note 3: Expenses

	2024	2023
	(\$)	(\$)
Note 3A: Employee benefits		
Wages and salaries	5,300,987	4,153,089
Superannuation:		
Defined contribution plans	782,500	484,600
Defined benefit plans	46,600	161,533
Leave and other entitlements	581,649	428,338
Other employee expenses	18,158	6,364
Total employee benefits	6,729,894	5,233,924

Accounting Policy

Accounting Policy for employee related expenses is contained in the Note 8

Note 3B: Suppliers

Consultants and contractors	1,037,619	468,155
IT and office equipment	2,003,442	2,019,050
Travel related	145,100	108,388
Printing, stationery and publications	108,391	120,442
Other Building related cost	190,865	190,671
Workers Compensation Expenses	12,741	10,711
Audit, legal, subscription and insurance	391,805	224,929
Staff recruitment costs	74,369	122,281
Other	42,729	80,910
Total goods and services	4,007,061	3,345,536

Goods and services are made up of:

Provision of goods	507,126	731,844
Rendering of services	3,499,935	2,613,692
Total goods and services	4,007,061	3,345,536

Accounting Policy

The WGEA has applied AASB 16 Leases from July 2019



	2024	2023
	(\$)	(\$)
Note 3C: Depreciation and amortisation		
Depreciation:		
Leasehold improvements	113,887	73,260
Depreciation Short Term Lease ROU	414,112	420,457
Plant and equipment	52,094	46,956
Total depreciation	580,093	540,673
Amortisation:		
Intangibles	1,602,415	1,413,556
Total depreciation and amortisation	2,182,508	1,954,229



Note 4: Income

	2024	2023
	(\$)	(\$)
Note 4A: Rendering of services		
Rendering of services	213,088	232,028
Total	213,088	232,028
Disaggregation of revenue from contracts with customers		
Major product/service line:		
Research services	213,088	232,028
Total	213,088	232,028
Type of customers:		
Non-government entities	213,088	232,028
Total	213,088	232,028
Timing of transfer of goods and services:		
Point in time	213,088	232,028
Total	213,088	232,028

WGEA adopted AASB 15 Revenue from Contracts with Customers from 2019-20. Revenue recognition is consistent with paragraphs 31 and 35 of AASB 15.

Revenue from rendering of services is recognised when control has been transferred to the buyer. The revenue is recognised when a performance obligation is satisfied by:

- transferring a promised good or service to a customer. An asset is transferred when (or as) the customer obtains control of that asset.
- the customer simultaneously receives and consumes the benefits.

	2024	2023
	(\$)	(\$)
Note 4B: Other revenue		
Resources received free of charge		
Related entities – Auditor’s remuneration	38,000	35,000
External entities – in-kind support	–	–
Total	38,000	35,000



Accounting Policy

Resources received free of charge are recorded as either revenue or gains depending on their nature. Resources received free of charge are recognised as revenue when and only when a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Contributions of assets at no cost of acquisition or for nominal consideration are recognised as gains at their fair value when the asset qualifies for recognition, unless received from another Government entity as a consequence of a restructuring of administrative arrangements.

	2024	2023
	(\$)	(\$)

Note 4C: Gains

Gain:		
Other gains (make good)	225,300	–
Total gains	225,300	–

Accounting Policy

A gain should be recognised for the derecognition of the make good liability on the original lease.

Note 4D: Revenue from Government

Appropriations:		
Departmental appropriation	10,843,000	9,421,000
Total revenue from Government	10,843,000	9,421,000

Amounts appropriated for departmental outputs for the year (adjusted to reflect formal additions, reductions and restructures) are recognised as revenue from government when the Agency gains control of the appropriation.

Appropriations receivable are recognised at their nominal amounts (Note 5B).

Amounts appropriated which are designated as equity injections (less any formal reductions) and the departmental capital budget are recognised directly in contributed equity in that year (Statement of Changes in Equity).



Note 5: Financial assets

	2024	2023
	(\$)	(\$)

Note 5A: Cash and cash equivalents

Cash on hand or on deposit	261,965	261,317
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Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents includes:

- cash on hand;
- demand 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.

Note 5B: Trade and other receivables

Services	–	7,359
Appropriations receivable for existing program	1,845,992	1,999,000
GST receivable from the Australian Taxation Office	101,651	98,571
Total trade and other receivables (net)	1,947,643	2,104,930

Receivables are expected to be recovered within 12 months and are not overdue. Credit terms are net 30 days (2023: 30 days).

Receivables are measured at amortised cost using the effective interest method less impairment and carrying value of receivables approximates fair value. Receivables are assessed for impairment at the end of each reporting period.

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

Trade receivables, loans and other receivables that have fixed or determinable payments and that are not quoted in an active market are classified as 'loans and receivables'.

	2024	2023
Notes	(\$)	(\$)

Categories of financial instruments

Financial assets at amortised cost

Cash and cash equivalents	5A	261,965	261,317
Trade and other receivables	5B	101,651	98,571
Prepayments		474,831	381,728

Carrying amount of financial assets		838,447	741,616
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Financial liabilities measured at amortised cost

Trade creditors	7A	66,616	32,517
Accruals	7A	174,724	648,804

Carrying amount of financial assets		241,340	681,321
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The net fair values of the financial instruments approximate their carrying amounts.



Accounting Policy

Financial assets

With the implementation of *AASB 9 Financial Instruments* for the first time in 2019, financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial liabilities

With the implementation of *AASB 9 Financial Instruments* for the first time in 2019, financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.



Note 6: Non-Financial Assets

Note 6: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment (2023-2024)

	Intangibles	Leasehold improvements	Buildings	Plant and equipment	Total
	(\$)	(\$)		(\$)	(\$)
As at 1 July 2023					
Gross book value	6,529,136	657,486	2,070,560	359,261	9,616,443
Accumulated depreciation	(2,898,563)	(377,016)	(207,055)	(255,123)	(3,737,757)
Net book value 1 July 2023	3,630,573	280,470	1,863,505	104,138	5,878,685
Purchase or internally developed	565,963	10,253	–	92,073	668,289
Make good	–	222,491	–	–	222,491
Disposal	(95,614)	(187,076)	–	(57,803)	(340,493)
Disposal (amortisation)	95,614	187,076	–	57,803	340,493
Depreciation expense	(1,602,415)	(113,887)	–	(52,094)	(1,768,396)
Deprecation on right-of-use assets	–	–	(414,112)	–	(414,112)
Net book value 30 June 2024	2,594,121	399,327	1,449,393	144,117	4,586,957
As at 30 June 2024					
Gross book value	6,999,485	703,154	2,070,560	393,531	10,166,730
Accumulated depreciation	(4,405,364)	(303,827)	(621,167)	(249,414)	(5,579,773)
Net book value 30 June 2024	2,594,121	399,327	1,449,393	144,117	4,586,957

Accounting Policy

Acquisition of Assets

Purchases of non-financial assets are initially recognised at cost in the Statement of Financial Position, except for purchases costing less than \$2,000 (2023: \$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 cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken.

Property, Plant and Equipment

Revaluations

Following initial recognition at cost, leasehold improvements and plant and equipment are carried at fair value. Carrying amounts are reviewed every year to determine if an independent valuation is required. The regularity of independent valuations depend upon the volatility of movements in market values for the relevant assets.



Revaluation adjustments are made on a class basis. Any revaluation increments are credited to equity under the heading of “asset revaluation reserve” except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class. Upon revaluation, any accumulated depreciation is eliminated against the gross carrying amount of the asset.

All revaluations were conducted in accordance with the revaluation policy. An independent valuer (JLL) conducted the revaluations as at 30 June 2019. Revaluation increments for furniture and fittings were credited to the asset revaluation reserve included in the equity section of the Statement of Financial Position.

Depreciation

Depreciable plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to WGEA, using in all cases, the straight-line method of depreciation. Leasehold improvements are depreciated over the lesser of the estimated useful life of the improvement or the lease term.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date.

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

	2024	2023
Leasehold Improvements	5 years	5 years
Plant and equipment	3 to 9 years	3 to 9 years

Impairment

All assets were assessed for impairment at 30 June 2024. Where indications of impairment exist, the asset’s recoverable amount is estimated and an impairment adjustment made if the asset’s recoverable amount is less than its carrying amount.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Intangibles

WGEA’s intangibles comprise internally developed software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life. The useful life of the Agency’s software are 5 years (2023: 5 years).

All software assets were assessed for indications of impairment as at 30 June 2024.

Impairment tests were carried out during the year which resulted in one asset being impaired (2023 Nil).

Lease Right of Use (RoU) Assets

AASB 16 Leases takes effect from 1 January 2019 replacing AASB 117 Leases. The WGEA has recognised a RoU asset representing its right to use underlying leased asset and a lease liability representing its obligation to make lease payments.

The depreciation rates for RoU assets are based on the commencement date to the earlier of the end of the useful life of the RoU asset or the end of the lease term.



Note 7: Payables

	2024	2023
	(\$)	(\$)

Note 7A: Suppliers

Trade creditors	66,616	32,517
Accruals	174,724	648,804
Total supplier payables	241,340	681,321

Settlement is usually made within 30 days.

Note 7B: Leases

Leases	1,557,070	1,906,918
Total other payables	1,557,070	1,906,918

Note 7C: Other Payables

Salaries and wages	151,208	134,405
Superannuation	24,859	23,223
Total other payables	176,067	157,628

Total other payables are expected to be settled in:

No more than 12 months	390,381	349,848
More than 12 months	1,166,689	1,557,070
Total other payables	1,557,070	1,906,918

Note 7D: Leases

Maturity Analysis

Within one year	390,381	349,848
Between 1 to 5 years	1,166,689	1,557,070
More than 5 years	–	–
Total leases	1,557,070	1,906,918

Total cash outflow for leases for the year ended June 2024 was \$415,683 (2023: \$422,217)

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

Supplier and other payables are recognised at amortised amounts. Liabilities are recognised to the extent that the goods or services have been received, even if they have not yet been invoiced. Settlement was usually made within 30 days.

The net fair value of the financial instruments approximate their carrying amounts.



Note 8: Provisions

	2024	2023
	(\$)	(\$)
Note 8A: Employee Provisions		
Leave - no more than 12 months	553,584	725,009
Leave - more than 12 months	470,705	117,954
Total employee provisions	1,024,289	842,963

Accounting Policy

Liabilities for 'short-term employee benefits' (as defined in *AASB 119 Employee Benefits*) and termination benefits due within 12 months of the end of the reporting period are measured at their nominal amounts.

Leave

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

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the entity's employer superannuation contribution rates, to the extent that the leave is likely to be taken during service rather than paid out on termination.

In late 2020, the Department of Finance engaged the Australian Government Actuary (AGA) to review the shorthand method used to value long service leave (LSL) provisions for financial reporting purposes. As part of the review, an employee-based spreadsheet model (the shorthand model) was developed for entities with no more than 1,000 employees (small entity) to calculate LSL provisions. The model incorporates updated standard demographic assumptions and relevant parameters applicable to small entities. WGEA has updated the model with employee data to enable automatic calculation of LSL provisions, including associated oncosts based on the Agency's input data.

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Superannuation

WGEA's staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap) and various choice schemes.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined 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 in the Department of Finance's administered schedules and notes.

WGEA makes employer contributions to the employees' superannuation schemes at rates determined by the Entity's Enterprise Agreement. The entity accounts for the contributions as if they were contributions to defined contribution plans.

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



	2024	2023
	(\$)	(\$)
Note 8B: Provision for restoration obligation		
Obligation - more than 12 months	231,012	225,300
Total other provisions	231,012	225,300



Note 9: Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any CEO (whether executive or otherwise) of that entity. WGEA has determined, in accordance with AASB 124, that the CEO and COO meet the definition of KMP. KMP remuneration is reported in the table below:

	2024	2023
	(\$)	(\$)
Short-term employee benefits	508,612	259,624
Post-employment benefits	60,825	25,429
Other long-term employee benefits	11,022	4,996
Total KMP remuneration expenses¹	580,459	290,049

The total number of key management personnel that are included in the above table is 2 (2023:1).

¹The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the entity.

Note 9 A: Related party relationships

Significant transactions with related parties can include:

- the payments of grants or loans;
- purchases of goods and services;
- asset purchases, sales transfers or leases;
- debts forgiven; and
- guarantees.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by WGEA, it has been determined that there are no related party transactions to be separately disclosed.



Note 10: Current/non current distinction for assets and liabilities

		2024	2023
	Notes	(\$)	(\$)
Assets expected to be recovered in:			
No more than months:			
Cash and cash equivalents	5A	261,965	261,317
Trade and other receivables	5B	1,947,643	2,104,930
Other non-financial assets - prepayments		474,831	381,728
Total no more than 12 months		2,684,439	2,747,975
More than 12 months			
Leasehold improvements	6	399,327	280,470
Buildings	6	1,449,393	1,863,505
Plant and equipment	6	144,117	104,138
Intangibles	6	2,594,121	3,630,573
Total more than 12 months		4,586,958	5,878,687
Total assets		7,271,397	8,626,662
Liabilities expected to be settled in:			
No more than 12 months			
Suppliers	7A	241,340	681,321
Leases	7B	390,381	349,848
Employee provisions	8A	553,584	725,009
Other payable		176,067	157,628
Total no more than 12 months		1,361,372	1,913,806
More than 12 months			
Employee provisions	8A	470,705	117,954
Leases	7B	1,166,689	1,557,070
Provision for restoration obligation	8B	231,012	225,300
Total more than 12 months		1,868,406	1,900,324
Total liabilities		3,229,778	3,814,130



Note 11: Appropriations

Table A: Annual Appropriations ('Recoverable GST exclusive')

Annual Appropriations for 2024					
	Annual appropriation	Adjustments to Appropriation (b)	Total appropriation	Appropriation applied (current and prior years)	Variance(c)
	(\$)	(\$)	(\$)	(\$)	(\$)
DEPARTMENTAL					
Ordinary annual services	10,843,000	234,100	11,077,100	(11,040,774)	36,326
Capital Budget (a)	895,000	-	895,000	(1,083,972)	(188,972)
Total departmental	11,738,000	234,100	11,972,100	(12,124,746)	(152,646)

Annual Appropriations for 2023

DEPARTMENTAL					
Ordinary annual services	9,421,000	249,700	9,670,700	(8,812,147)	858,553
Capital Budget (a)	1,155,000	-	1,155,000	(1,174,553)	(19,553)
Total departmental	10,576,000	249,700	10,825,700	(9,986,700)	839,000

Notes:

- Departmental and Capital Budgets are appropriated through Appropriation Acts (No.1). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.
- These adjustments comprise PGPA Act Section 74 receipts for \$234,100.
- Variance reflects the movement in the cash held and the appropriation receivable over the year.

Table B: Unspent Annual Appropriations ('Recoverable GST exclusive')

	2024	2023
Authority	(\$)	(\$)
DEPARTMENTAL		
2023-24 Appropriation Act 1	1,574,834	
2022-23 Appropriation Act 1		1,954,553
2023-24 Departmental Capital Budget	271,158	
2022-23 Departmental Capital Budget		44,447
Cash and cash equivalents	261,965	261,317
Total	2,107,957	2,260,317



Note 12. Regulatory Charging Summary

	2024	2023
	(\$)	(\$)
Amount Applied		
Own source revenue	213,088	232,028
Total amounts applied	213,088	232,028
Expenses		
Departmental	293,619	319,717
Total expenses	293,619	319,717

Currently organisations who report to WGEA may apply to be considered to receive a citation as an Employer of Choice for Gender Equality (EOCGE). The citation has certain criteria which indicate the organisation goes above and beyond the mainstream in undertaking activities and implementing policies and conditions which support workplace gender equality. WGEA ask a small fee (\$1,950) which partially offsets some of the administrative costs associated with the application process.

Documentation for the above activities is available at <https://www.wgea.gov.au/>



Note 13. Net Cash Appropriation Arrangements

	2024	2023
	(\$)	(\$)
Total comprehensive income /(loss) - as per the Statement of Comprehensive Income	(-1,665,910)	(-883,786)
(a) Plus:depreciation/amortisation expenses previously funded through appropriation (department capital budget funding)	1,768,396	1,747,173
(b) Plus:depreciation of right-of-use assets	414,112	207,056
(b) Less:lease principal repayments	(-349,848)	(-422,217)
Net Cash Operating Balance	166,750	648,226

- (a) From 2010-11, the government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses of Non-corporate Commonwealth entities and selected Corporate Commonwealth entities were replaced with a separate capital budget provided through equity injections. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.
- (b) The inclusion of depreciation/amortisation related to ROU leased assets and the lease liability principle repayment amount reflects the cash impact on implementation of *AASB 16 Leases*, it does not directly reflect a change in appropriation arrangements .



Appendix 1

WGEA Employer of Choice for Gender Equality citation holders

List of WGEA EOCGE in 2023-24

WGEA announced 115 employers in the cohort of EOCGE citation holders. Of those, 8 were first time applicants.

AbbVie Pty Ltd	Dentons Australia Ltd
AECOM Australia Pty Ltd	Diageo Australia
Alcoa of Australia Limited	DLA Piper
Allens	ENGIE ANZ
Arcadis Australia Pacific Pty Ltd	FB Rice
Arup Australia Services Pty Ltd	FleetPartners (previously Eclipx)
AstraZeneca Pty Ltd	Ford Motor Company of Australia Pty Ltd
ASX	Frasers Property
Aurecon Australasia Pty Ltd	GHD
AustralianSuper Pty Ltd	Gilbert & Tobin
AwareSuper	Gilchrist Connell
Bain & Company	GPT Group
Baker McKenzie Australia	Hall & Wilcox
BDO Group Holdings Limited	Hatch Pty Ltd
Bank of Queensland Limited	Helia Insurance Pty Ltd
Blackmores Limited	HESTA
carsales	Holding Redlich
Challenger Limited	IDP Education
Charter Hall	IMB Bank Ltd
Clayton Utz	ING Bank Australia Limited
Clough	Investa Management Pty Ltd
Coles Group Limited	IQVIA Australia
CPB Contractors	Jacobs Group (Australia) Pty Ltd
Daimler Truck Australia Pacific Pty Ltd	John Holland Group
Deloitte Australia	Johnson & Johnson Family of Companies in Australia



Kearney	Super Retail Group Limited
Kellogg (Aust) Pty Ltd	TAL Dai-ichi Life Australia Pty Limited
Kimberly-Clark Australia Pty Ltd	Telstra Super Pty Ltd
Laing O'Rourke Australia Pty Ltd	The NRMA
Lander & Rogers	The Trustee for KPMG Australian Service Trust
Lifestyle Communities Ltd	Thermo Fisher Scientific
Lion Pty Ltd	ThoughtWorks Australia Pty Ltd
L'Oreal Australia Pty Ltd	Toyota Finance Australia Ltd
Maddocks	Toyota Motor Corporation Australia
Maurice Blackburn	Transurban
Max Solutions Pty Ltd	UBS AG Australia Branch
McCullough Robertson	Unilever Australia Limited
McKinsey & Co	UniSuper
Medtronic Australia Pty Ltd	UOWGE Ltd
Mercedes-Benz Australia Pacific	Urbis Pty Ltd
Mercedes-Benz Financial Services Australia Pty Ltd	Vanguard Investments Australia
Mercer (Australia) Pty Ltd	Victoria University
Mercy Health	Victorian Chamber of Commerce and Industry
MinterEllison	Viva Energy Australia Pty Ltd
Mondelez International	Viva Energy Retail Pty Ltd
Motorola Solutions Australia Pty Ltd	Western Sydney University
MSD	Woolworths Group Limited
Mutual Trust Pty Ltd	WSP
NDY	YWCA Canberra
Norton Rose Fulbright Australia	Zurich Financial Services Australia
Novotech (Australia) Pty Ltd	
ORIX Australia Corporation Limited	
Pernod Ricard Winemakers Pty Ltd	
Perpetual Limited	
Philips Electronics Australia Limited	
Plenary Services Pty Ltd	
PwC Australia	
Queensland Law Society	
Royal Melbourne Institute of Technology	
Russell Kennedy Lawyers	
Seven West Media Limited	
Smartgroup Corporation	
SMEC Australia Pty Ltd	
Sparke Helmore Lawyers	
Stockland	



Appendix 2

Audit Committee

Margaret Smylie (Chair)

Margaret is a Non-Executive Director and board advisor with over 30 years' experience in uplifting and embedding improved governance risk and assurance practices.

She is a retired KPMG senior partner having held national and state-based leadership roles to manage people and drive business growth for infrastructure, government and healthcare clients. Margaret has extensive experience working with Audit Committees in both the private and public sector including QANTAS, Origin Energy and Sydney Water.

Qualifications

- Bachelor of Arts (Accounting), University of South Australia
- Graduate, AICD
- Certified Practising Accountant

Number of meetings attended

2 out of the possible 2 meetings

Membership details

Term on the Committee commenced April 2020 and appointed Chair in September 2020. The appointment has been extended until 6 April 2027.

George Sutton

George is a Risk Consulting Partner at Grant Thornton. He has more than 20 years' professional experience serving clients as a Big 4 partner. Prior to joining Grant Thornton, he was the leader of KPMG's Internal Audit, Risk and Control practice in NSW for 10 years.

George has worked with a broad portfolio of clients across financial services and the government sector. He also worked extensively with Transport for NSW and Roads and Maritime Services as an independent auditor on a number of significant NSW infrastructure projects in the rail and road sectors.

Qualifications

- Bachelor of Business Studies (Finance and Economics), Trinity College, Dublin
- Graduate, AICD
- FCA, Institute of Chartered Accountants in Ireland
- CAANZ

Number of meetings attended

2 out of the possible 2 meetings

Membership details

Term on the Committee commenced April 2020. The appointment has been extended until 6 April 2027.



Lauren Humphrey

Lauren has extensive experience in topics spanning corporate strategy, operations and executional effectiveness. Her current position is as General Manager, Group Strategy at Commonwealth Bank of Australia. Prior to that, she was an Associate Partner in McKinsey and Company's Sydney office, specialising in advising clients on topics related to strategy and corporate finance, and digital innovation and venture-building. She has extensive strategy consulting experience, working across a diverse range of industries including financial services, consumer retail and telecommunications and media. Lauren has helped to lead McKinsey and Company's efforts to promote inclusion and diversity across Australia and New Zealand for the last decade.

Qualifications

- Bachelor of Economics, University of Queensland
- Bachelor of Laws (1st Class Honours), University of Queensland
- Master of Business Administration, Stanford University Graduate School of Business

Number of meetings attended

2 out of the possible 2 meetings

Membership details

Term on the Committee commenced September 2021. The appointment has been extended until 7 September 2028.

Remuneration: There is no remuneration for members of the WGEA Audit Committee.

Electronic address of the charter determining the functions of the entity's Audit Committee:

www.wgea.gov.au/sites/default/files/documents/WGEA_Audit_Committee_Charter_June_2023.pdf



Appendix 3

Entity resource statement and expenses for outcomes

TABLE 16: WGEA resource statement

	Current available appropriation (a)	Payments made (b)	Balance remaining (a)-(b)
Departmental			
Annual appropriations – ordinary annual services			
Prior year appropriations available	2,260	2,260	0
Departmental appropriation	10,843	8,963	1,880
s74 External Revenue (a)	234	234	0
Departmental capital budget (b)	895	668	227
Total departmental annual appropriations	14,232	12,125	2,107
	2023–24	2022–23	
Average staffing level (number)	59	51	

All figures shown above are GST exclusive. Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2023-24.

(b) Estimated External Revenue receipts under section 74 of the PGPA Act.

(c) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items.



TABLE 17: Budgeted expenses for Outcome 1

Outcome 1: Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data.

	2023–24		
	Actual Budget \$'000	Budget \$'000	Variation \$'000
Program 1.1: Workplace Gender Equality			
Departmental expenses			
Departmental appropriation	10,843	10,843	–
s74 External Revenue (a)	234	100	134
Expenses not requiring appropriation in the Budget year (b)	2,446	755	1,691
Departmental total	13,523	11,698	1,825
Total expenses for program 1.1	13,523	11,698	1,825

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees



Appendix 4

List of requirements

The list of annual report requirements in the table below is prepared in accordance with paragraph 17AJ(d) of the PGPA Rule.

Page references for WGEA's compliance with these requirements are provided in the column labelled 'Part of report'.

PGPA Rule reference	Part of report	Description	Requirement
17AD(g)	Letter of transmittal		
17AI	2	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the PGPA Act and any enabling legislation that specifies additional requirements in relation to the annual report	Mandatory
17AD(h)	Aids to access		
17AJ(a)	1	Table of contents (print only)	Mandatory
17AJ(b)	95-97	Alphabetical index (print only)	Mandatory
17AJ(c)	4-5	Glossary of abbreviations and acronyms	Mandatory
17AJ(d)	89-94	List of requirements	Mandatory
17AJ(e)	Inside front cover	Details of contact officer	Mandatory
17AJ(f)	Inside front cover	Entity's website address	Mandatory
17AJ(g)	Inside front cover	Electronic address of report	Mandatory
17AD(a)	Review by accountable authority		
17AD(a)	6-7	A review by the accountable authority of the entity	Mandatory



PGPA Rule reference	Part of report	Description	Requirement
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	26	A description of the role and functions of the entity	Mandatory
17AE(1)(a)(ii)	27, 42	A description of the organisational structure of the entity	Mandatory
17AE(1)(a)(iii)	28-40	A description of the outcomes and programmes administered by the entity	Mandatory
17AE(1)(a)(iv)	28-29	A description of the purposes of the entity as included in corporate plan	Mandatory
17AE(1)(aa)(i)	27, 42	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)	27, 42	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	27	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity	Portfolio departments mandatory
17AE(2)	N/A	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change	If applicable, mandatory
17AD(c)	Report on the Performance of the entity		
Annual performance Statements			
17AD(c)(i); 16F	28-30	Annual performance statement in accordance with paragraph 39(1)(b) of the PGPA Act and section 16F of the PGPA Rule	Mandatory
17AD(c)(ii)	Report on Financial Performance		
17AF(1)(a)	41	A discussion and analysis of the entity's financial performance	Mandatory
17AF(1)(b)	41	A table summarising the total resources and total payments of the entity	Mandatory
17AF(2)	N/A	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: <ul style="list-style-type: none"> the cause of any operating loss of the entity how the entity has responded to the loss and the actions that have been taken in relation to the loss and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results. 	If applicable, mandatory



PGPA Rule reference	Part of report	Description	Requirement
17AD(d)	Management and Accountability		
Corporate Governance			
17AG(2)(a)	2, 43	Information on compliance with section 10 (fraud systems)	Mandatory
17AG(2)(b)(i)	2	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared	Mandatory
17AG(2)(b)(ii)	2	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place	Mandatory
17AG(2)(b)(iii)	2	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity	Mandatory
17AG(2)(c)	43	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	Mandatory
17AG(2)(d) – (e)	N/A	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the PGPA Act that relates to noncompliance with finance law and action taken to remedy noncompliance	If applicable, mandatory
Audit Committee			
17AG(2A)(a)	86	A direct electronic address of the charter determining the functions of the entity's audit committee	Mandatory
17AG(2A)(b)	43, 85-86	The name of each member of the entity's audit committee	Mandatory
17AG(2A)(c)	85-86	The qualifications, knowledge, skills or experience of each member of the entity's audit committee	Mandatory
17AG(2A)(d)	85-86	Information about the attendance of each member of the entity's audit committee at committee meetings	Mandatory
17AG(2A)(e)	86	The remuneration of each member of the entity's audit committee	Mandatory
External Scrutiny			
17AG(3)	43	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny	Mandatory
17AG(3)(a)	N/A	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity	If applicable, mandatory
17AG(3)(b)	N/A	Information on any reports on operations of the entity by the Auditor General (other than report under section 43 of the PGPA Act), a Parliamentary Committee, or the Commonwealth Ombudsman	If applicable, mandatory
17AG(3)(c)	N/A	Information on any capability reviews on the entity that were released during the period	If applicable, mandatory



PGPA Rule reference	Part of report	Description	Requirement
Management of Human Resources			
17AG(4)(a)	44-45	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives	Mandatory
17AG(4)(aa)	46	Statistics on the entity's employees on an ongoing and nonongoing basis, including the following: <ul style="list-style-type: none"> • statistics on full time employees • statistics on part time employees • statistics on gender • statistics on staff location. 	Mandatory
17AG(4)(b)	46-47	Statistics on the entity's APS employees on an ongoing and nonongoing basis, including the following: <ul style="list-style-type: none"> • statistics on staffing classification level • statistics on fulltime employees • statistics on parttime employees • statistics on gender • statistics on staff location • statistics on employees who identify as Indigenous. 	Mandatory
17AG(4)(c)	45	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the PS Act	Mandatory
17AG(4)(c)(i)	47-48	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c)	Mandatory
17AG(4)(c)(ii)	47	The salary ranges available for APS employees by classification level	Mandatory
17AG(4)(c)(iii)	45	A description of non-salary benefits provided to employees	Mandatory
17AG(4)(d)(i)	48	Information on the number of employees at each classification level who received performance pay	If applicable, mandatory
17AG(4)(d)(ii)	48	Information on aggregate amounts of performance pay at each classification level	If applicable, mandatory
17AG(4)(d)(iii)	48	Information on the average amount of performance payment, and range of such payments, at each classification level	If applicable, mandatory
17AG(4)(d)(iv)	48	Information on aggregate amount of performance payments	If applicable, mandatory
Assets Management			
17AG(5)	N/A	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory
Purchasing			
17AG(6)	50	An assessment of entity performance against the CPRs.	Mandatory



PGPA Rule reference	Part of report	Description	Requirement
Reportable consultancy contracts			
17AG(7)(a)	50-51	A summary statement detailing: <ul style="list-style-type: none"> the number of new reportable consultancy contracts entered into during the period the total actual expenditure on all such contracts (inclusive of GST) the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST). 	Mandatory
17AG(7)(b)	50	A statement that <i>"During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]"</i>	Mandatory
17AG(7)(c)	50	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged	Mandatory
17AG(7)(d)	50	A statement that <i>"Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website"</i>	Mandatory
Reportable non-consultancy contracts			
17AG(7A)(a)	50-51	A summary statement detailing: <ul style="list-style-type: none"> the number of new reportable non-consultancy contracts entered into during the period the total actual expenditure on such contracts (inclusive of GST) the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST). 	Mandatory
17AG(7A)(b)	50	A statement that <i>"Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website"</i>	Mandatory
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	50-51	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	Mandatory



PGPA Rule reference	Part of report	Description	Requirement
Australian National Audit Office access clauses			
17AG(8)	N/A	If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract	If applicable, mandatory
Exempt contracts			
17AG(9)	N/A	If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters	If applicable, mandatory
Small business			
17AG(10)(a)	51-52	A statement that "[Name of entity] supports small business participation in the Commonwealth Government procurement market. SME and small enterprise participation statistics are available on the Department of Finance's website"	Mandatory
17AG(10)(b)	51-52	An outline of the ways in which the procurement practices of the entity support SMEs	Mandatory
17AG(10)(c)	N/A	If the entity is considered by the Department administered by the Finance Minister as material in nature, a statement that "[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website"	If applicable, mandatory
Financial statements			
17AD(e)	54-82	Inclusion of the annual financial statements in accordance with subsection 43(4) of the PGPA Act	Mandatory
Executive remuneration			
17AD(da)	47-48, 78	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the PGPA Rule	Mandatory
17AD(f)	Other mandatory information		
17AH(1)(a)(i)	N/A	If the entity conducted advertising campaigns, a statement that "During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website"	If applicable, mandatory
17AH(1)(a)(ii)	52	If the entity did not conduct advertising campaigns, a statement to that effect	If applicable, mandatory



PGPA Rule reference	Part of report	Description	Requirement
17AH(1)(b)	N/A	A statement that <i>"Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]"</i>	If applicable, mandatory
17AH(1)(c)	45, 48-49	Outline of mechanisms of disability reporting, including reference to website for further information	Mandatory
17AH(1)(d)	52	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found	Mandatory
17AH(1)(e)	N/A	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	52-53	Information required by other legislation	Mandatory



Index

A

About the Agency 25

Accountability 2, 3, 9, 14, 15, 21, 27, 28, 37, 42, 55-56, 65

Advertising and market research 52

Agency overview 25-27

Agency staff 24, 29, 33, 39-41, 43-49, 52, 67, 76, 87

Analysis of performance against purpose 28-40

Annual performance statement 28

APS Net Zero emissions reporting 52-53

Assessment of effectiveness 28

Audit Committee 43, 85-86

B

Bargaining 45

C

Capability development 21, 24, 33, 36-37, 39-40, 44

Chief Executive Officer 2, 6-7, 16, 24, 27, 42, 47-48, 55-57

Commonwealth public sector Gender Equality Reporting 2, 7-14, 17, 20, 23, 26, 34, 36

Compliance 2, 17, 26, 31-32, 34, 39, 44, 50, 52, 89-94

Consultants 50, 67

Corporate governance 42

D

Data Explorer 9, 15, 19, 20, 30, 32, 34

Disability reporting 45, 48-49

Diversity data 18

E

Ecologically sustainable development 52

Education 19-20, 22, 25, 30, 34-36

Employer gender pay gaps 6, 8-11, 14-16, 22, 23, 29, 30, 35-37

Entity purpose 25, 28

Environmental performance 52

Equal Pay Day 22, 23, 38

Ethical standards 44, 55

Executive management 42

External scrutiny 43

F

Financial performance 41

Financial statements 54-82

Flexible work practices 22, 26, 44, 45, 52

Fraud control 2, 43, 55-56

G

Gender equality indicators 6, 11, 12, 17, 19-21, 26, 31, 35, 38



Gender Equality Reporting 2, 7, 12-13, 17, 23-24, 30-31

Gender pay gap 6-7, 8-11, 14-16, 19-23, 28, 29, 35-38

Glossary and acronyms 4-5

H

Human resources 27, 30, 44

I

Independent Auditor's Report 55-56

Information Publication Scheme 52

J

Judgements 65

K

Key Agency activities 14-24

Key Management Personnel (KMP) 29, 47-48, 78

L

List of requirements 89-94

Letter of transmittal 2

M

Management and accountability 42-53

Mary Wooldridge 2, 7, 24, 27, 42, 48, 57,

Masterclasses 8, 21, 36,

Media mentions 8, 16, 22, 23, 38

N

Net Zero reporting 52-53

Non-compliant organisations 17, 32

Non-salary benefits 45

O

Objectives 14, 42-43, 65

Organisational structure 27, 42

Other mandatory information 50-53

Outcomes 18, 21, 22, 24, 28-29, 38, 39, 48, 88

P

Performance as a regulator 28-29, 31-40, 44

Performance pay 48

Purchasing 50

R

Remuneration 15, 23, 45, 47-48, 69, 78, 86

Report on performance 28-41

Research 16, 18-20, 25, 34-37, 40, 52, 69,

Review by the Chief Executive Officer 6-7

Results 31-41

Risk management 2, 43, 50

S

Senior Executive Service employees 47-48

Small business 51-52,

Snapshot of employers 12-13

Superannuation 45, 48, 67, 75-76

Strategic priorities 42-44

T

Target setting 21, 36

Training and development 17, 24, 31, 33, 39, 41, 43, 44

W

Webinars 8, 16, 24, 36

Website (of the Agency) 9, 15-17, 19, 20, 22, 23, 30, 32, 34, 38

WGEA Employer of Choice for Gender Equality (EOCGE) 8, 22, 59, 81, 83-84

Work, health and safety 49

Workshops 24, 36, 40

Y

Year in review 6-24





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