



ANNUAL REPORT

2021 - 2022



Workplace Gender Equality Agency

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Annual report: Available online at wgea.gov.au/about/governance/annual-report

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Letter of transmittal

29 November 2022

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 for the 2021-2022 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 six months after 31 May.

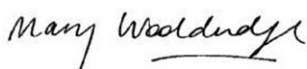
The report also contains the Financial Statements for the year ended 30 June 2022, as required by section 34(1) of the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*.

This annual report covers the period from 1 July 2021 to 30 June 2022, and also includes the Agency's most current report assessment data from Gender Equality reports for the 1 April 2021 to 31 March 2022 reporting period.

I certify that I am satisfied that for the financial year 2021-22 the Agency, in compliance with section 10 of the *Public Governance, Performance and Accountability Rule 2014*, has:

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

Yours sincerely



Mary Wooldridge

Director

Overview

Reader's guide

This report informs the Minister for Women, Parliament, relevant employers, and the public about the performance of the Workplace Gender Equality Agency in 2021-22.

This report has been prepared according to parliamentary reporting requirements.

The year in review

Profiles the Agency's reporting companies, key activities for the year and includes a review by the Director.

Agency overview

Provides an overview of the Agency and its functions, and a profile of the organisations that are covered by the *Workplace Gender Equality Act 2012* (Cth).

Report on performance

Provides specific information on the Agency's performance in 2021-22, including analysis of 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 2021 to 30 June 2022.

Glossary and acronyms

| | |
|--------------------------------|--|
| The Act | <i>Workplace Gender Equality Act 2012 (Cth)</i> |
| Agency | Workplace Gender Equality Agency |
| APS | Australian Public Service |
| EOCGE | Employer of Choice for Gender Equality |
| Financial year 2021–22 | 1 July 2021 to 30 June 2022 |
| FOI Act | <i>Freedom of Information Act 1982</i> |
| GEIs | Gender Equality Indicators. Defined in section 3 of the <i>Workplace Gender Equality Act 2012</i> |
| IPS | Information Publication Scheme |
| IT | Information technology |
| Legislative Instrument | <i>The Workplace Gender Equality (Matters in relation to Gender Equality Indicators) Instrument 2013 (No. 1)</i> |
| NABERS | National Australian Built Environment Rating System |
| PBS | Portfolio Budget Statement |
| Relevant organisations | Employers that are covered under the <i>Workplace Gender Equality Act 2012</i> for reporting purposes |
| Reporting organisations | Relevant employers that submit reports to the Agency, sometimes on behalf of other entities within their corporate structure |
| Reporting period | 1 April 2021 - 31 March 2022 |
| SME | Small and medium enterprises |
| WGEA | Workplace Gender Equality Agency |
| WH&S | Work, health and safety |

2021-22: Year in review

Review by the Director

This year marks ten years since the establishment of the *Workplace Gender Equality Act 2012* (WGE Act). This is a significant moment for the Workplace Gender Equality Agency (WGEA) as we reflect on the enormous changes we have seen in workplaces over the last ten years, and also, how far we still have to go.

On most metrics, workplace gender equality has improved since the Agency started collecting data from Australian employers in 2013. But progress is starting to slow, and in some areas has stagnated.

We need to reinvigorate our efforts. That is why much of the last year was spent working on the next wave of strategy and reform to accelerate action on gender equity in Australian workplaces. The Review of the WGE Act detailed 10 recommendations for improving the capacity of WGEA, as a regulator, to drive change. In parallel, the Agency has developed a new strategic plan to enhance our impact.

The priorities outlined in this plan will help us increase our capacity to drive action by:

- legislating changes to the WGE Act to establish new gender equality standards requiring employers to set targets and take action, enable the public reporting of employer gender pay gaps and collect broader diversity information
- expanding our Agency's reach so we are engaging more workplaces, such as the Federal Public Sector and voluntary reporting for State and Territory government entities
- deeply analysing our data and developing new dashboards and targeted insights for

employers, as well as resources and tools for change

- driving change through direct engagement with and support of employers, the development of a Community of Practice for peer to peer sharing of good practice and an enhanced Employer of Choice citation
- undertaking sustained communications campaigns for change, with both employers and the broader public
- growing our team and expanding our capability and capacity.

WGEA is valued and trusted, so we are well placed to utilise all available levers to help speed up the rate of change.

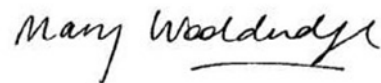
I want to acknowledge and thank the former Minister for Women, Senator the Hon. Marise Payne for her personal and professional commitment to the Agency and our mission. Her stewardship drove the Review of the WGE Act and the resulting transformational recommendations. Following the change of Government, I have greatly appreciated the warm welcome from the Minister for Women, Senator the Hon. Katy Gallagher. Her clear dedication to women's economic empowerment, including commitment to the WGEA reforms, sets us on an exciting path ahead.

I would also like to acknowledge and thank the staff within the Agency for another year of impressive outcomes. We have set an ambitious strategy for WGEA, and our impact consistently outweighs our size. That is due to our talented and dedicated people who are passionate in their desire to see gender equality in Australian workplaces.

“There is no time for complacency, rather gender equality requires leadership and vigilance”

It is an exciting time for WGEA and for gender equality in Australia. I am confident that with the proposed reforms, our new strategy and our growing network of partners in gender equality across the country, we are well placed to drive real change.

There is no time for complacency, rather gender equality requires leadership and vigilance. We look forward to working collaboratively with government, private and public sector employers and the broader Australian community to ensure all people are fairly represented and equally valued and rewarded in the workplace.













Mary Wooldridge

Director

Highlights

2021-2022

Key Statistics

| | | |
|--|--|---|
|  <p>4,188,332 employees covered under the eighth annual dataset, launched in February 2022</p> |  <p>120 Employer of Choice for Gender Equality citation holders</p> |  <p>557,012 Unique visits to WGEA website</p> |
| <p>10</p>  <p>recommendations outlined in the WGEA Review Report to accelerate progress on gender equality in workplaces and streamline reporting for employers to WGEA</p> |  <p>212,000 Page views of the gender pay gap resources</p> | <p>First</p>  <p>Australian research on Indigenous women's working lives in Gari Yala (Speak the Truth): Gendered Insights</p> |
| <p>First</p>  <p>analysis of the gender pay gap by age in Wages and Ages data release</p> |  <p>Flexible work data release received more than 100 unique media mentions and 43,446 impressions on social media</p> |  <p>5 Australian Public Service organisations and 3 state-based public sector organisations participating in a pilot for Public Sector Gender Equality Reporting program</p> |
| <p>Paid parental leave analysis generated more than 400 unique media mentions and the largest engagement increase in WGEA's LinkedIn channel over 12 months, with 674,295 impressions and 321 comments</p>  | | |

Progress towards gender equality, from the WGEA dataset

The Agency’s dataset is created by an annual census, collecting gender equality data and information from organisations with 100 or more employees. The data helps to map trends in progress towards gender equality in workplaces.

In February 2022, the eighth comprehensive scorecard on gender equality in Australian workplaces was released, featuring new analysis such as male managers taking up of paid parental leave, employers gender pay gaps, superannuation paid on parental leave and quartile analysis of men’s and women’s earnings.

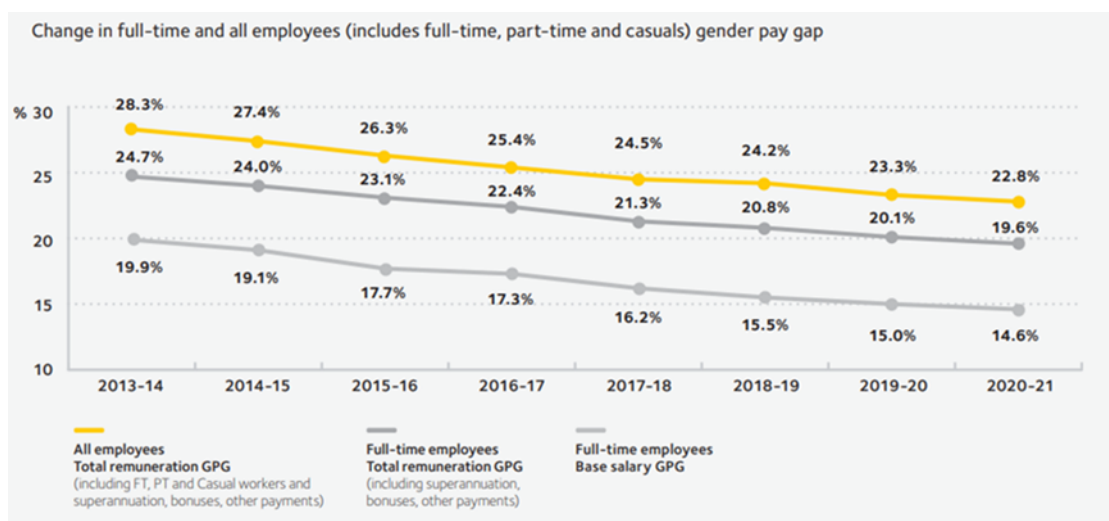
Gender Pay Gap – Over time

The gender pay gap (GPG) is the difference between women’s and men’s average weekly full-time equivalent total earnings, expressed as a percentage of men’s total earnings. It is a measure of women’s overall position in the paid workforce and does not compare like roles.

Women comprise half of the WGEA data set, however they are overrepresented in part-time and casual roles. Using the average annual full-time equivalent earnings that includes full-time, part-time and casual employees ensures that women’s earnings are equally represented. In addition, the annual full-time equivalent earnings is a consistent calculation of the GPG that enables comparisons over time so we can see progress or otherwise.

Although the gender pay gap has narrowed since reporting to the Agency began, there is still a substantial gap. This is true for full-time employees and also for all employees (including full-time, part-time and casual employees). The gender pay gap is at its lowest since WGEA started collecting data in 2013-14.

The 2021-22 scorecard showed that the gender pay gap continues a slow reduction, at 22.8%, but women still earned \$25,800 less, on average, than men.



The recommendations resulting from the recent review of the *Workplace Gender Equality Act 2012* (Cth) include publishing organisational gender pay gaps, working with employers to set and meet gender equality targets, and collecting broader diversity data to enable intersectional analysis of the gender pay gap and other gender equality measures. These recommendations will all speed up the rate of change.

Latest snapshot of reporting organisations

As at 26 August 2022, 4,795 gender equality reports have been received for the 2021-22 reporting period. This represents nearly 4.5M employees within 9,615 employers.

TABLE 1: REPORTING ORGANISATIONS BY INDUSTRY 2021-2022 REPORTING PERIOD

| | Number of reporting organisations | Number of employees | % Women | % Men |
|---|-----------------------------------|---------------------|--------------|--------------|
| Accommodation and Food Services | 223 | 197,807 | 52.6% | 47.2% |
| Administrative and Support Services | 277 | 309,307 | 47.8% | 52.0% |
| Agriculture, Forestry and Fishing | 42 | 17,948 | 33.2% | 66.8% |
| Arts and Recreation Services | 92 | 77,151 | 50.4% | 49.5% |
| Construction | 213 | 153,984 | 26.8% | 73.1% |
| Education and Training | 520 | 448,960 | 64.9% | 34.9% |
| Electricity, Gas, Water and Waste Services | 46 | 49,948 | 25.2% | 74.7% |
| Financial and Insurance Services | 302 | 339,703 | 52.1% | 47.9% |
| Health Care and Social Assistance | 644 | 711,387 | 78.7% | 21.2% |
| Information Media and Telecommunications | 115 | 93,491 | 39.0% | 60.8% |
| Manufacturing | 537 | 327,448 | 27.8% | 72.2% |
| Mining | 119 | 161,955 | 19.9% | 80.1% |
| Other Services | 184 | 105,582 | 56.5% | 43.4% |
| Professional, Scientific and Technical Services | 612 | 373,420 | 42.4% | 57.5% |
| Public Administration and Safety | 23 | 24,996 | 25.5% | 74.5% |
| Rental, Hiring and Real Estate Services | 83 | 39,398 | 41.1% | 58.8% |
| Retail Trade | 255 | 715,501 | 56.7% | 43.0% |
| Transport, Postal and Warehousing | 169 | 177,722 | 25.0% | 74.9% |
| Wholesale Trade | 339 | 157,415 | 36.6% | 63.3% |
| All reporting organisations | 4,795 | 4,483,123 | 51.0% | 48.9% |

Notes:

Industry figures are calculated using the primary industry of a reporting organisation, based on their employee headcount.

For the purposes of tables 1 and 2, gender percentages do not total 100% as both tables account for employers that were able to voluntarily report employees who identify as non-binary/gender X during the 2021-2022 reporting period.

TABLE 2: REPORTING ORGANISATIONS BY SIZE FOR THE 2021-2022 REPORTING PERIOD

| Organisation size | Number of reporting organisations | Number of employees | % of employees | |
|-------------------|-----------------------------------|---------------------|----------------|-------|
| | | | Women | Men |
| 0 - 249 | 2,113 | 317,673 | 48.2% | 51.8% |
| 250 - 499 | 1,147 | 400,649 | 49.1% | 50.9% |
| 500 - 999 | 691 | 480,242 | 45.8% | 54.2% |
| 1,000 – 4,999 | 697 | 1,487,958 | 49.5% | 50.5% |
| 5,000+ | 147 | 1,796,601 | 54.8% | 45.2% |



Key Agency activities

WGEA's mission 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. Throughout this year, the Agency undertook a range of activities in line with our mission and mandate.

Reforms to drive gender equality

A key priority of the Agency over the course of the year has been working with the Government to review and then implement reforms to the WGE Act to accelerate the rate of change in workplaces.

In October 2021, the Australian Government announced a targeted review of the *Workplace Gender Equality Act 2012* (the Act) at the suggestion of the Agency. The review was led by a team at the Department of the Prime Minister and Cabinet, and the consultation process included several roundtables and many written submissions. WGEA presented an evidence-informed submission to the review, outlining 31 recommendations to enhance Australia's workplace gender equality. In particular, WGEA highlighted that the most crucial amendments to the Act would be mandating employer action and progress on gender equality, public transparency of organisation-wide gender pay gap data, and additional data collection on how gender intersects with other aspects of diversity.

The review report, which was released in March 2022, made ten recommendations to accelerate the pace of change for workplace gender equality in Australia. A further consultation process has occurred specifically on implementation of these recommendations. These changes have the potential to have a significant impact on how employers engage and act on gender equality.

Implementation of Respect@Work recommendations

In 2020, the Australian Human Rights Commission released the report *Respect@Work: National Inquiry into Sexual Harassment in Australian Workplaces* (Respect@Work), which made 55 recommendations directed to all levels of government and the private sector for policy and legislative reforms to prevent and address workplace sexual harassment.

The Agency has been actively supporting the implementation of the Respect@Work recommendations. In July 2021, WGEA presented a submission to the Senate Education and Employment Legislation Committee for its inquiry into the Sex Discrimination and Fair Work (Respect at Work) Amendment Bill 2021. The submission emphasised that workplace sex-based harassment is a gender equality issue and demonstrated the role of employers in addressing workplace sex-based harassment through findings from the WGEA dataset and leading practice from the private sector.

The Agency's Director is a Member of the Respect@Work Council and chaired a panel at the Council's National Summit on Women's Safety. The Agency has contributed to the working group establishing a dataset for regulatory agencies to report on workplace sexual harassment enquiries, complaints, claims and settlements and the development of a new online platform that will become the established and recognised online place which will deliver information, education and resources for employers and employees to address sexual harassment.

The Agency has engaged with the Attorney-General's Department in developing a set of good practice indicators and guidance materials to increase the capacity of employers to effectively prevent workplace sexual harassment, as per the workplace sexual harassment prevention and response framework articulated in

the Respect@Work report. The Agency will work with the Respect@Work Council on how this can apply to the Gender Equality Reporting program in relation to sexual harassment under the WGE Act (Recommendation 42).

The Agency is leading the work to require public sector organisations to report on their gender equality indicators (Recommendation 43).

Public Sector reporting

The Agency worked with the Australian Public Service Commission to conduct a pilot reporting program with five Australian Public Service organisations and three state-based public sector organisations. Feedback from this pilot has been incorporated into the public sector reporting approach to inform the voluntary federal public sector reporting program in the second half of 2022.

This year, the Agency engaged with representatives from the Office for Women and the Public Service Commissions in each state and territory to discuss a voluntary reporting pilot in each jurisdiction. This is in response to the National Cabinet's 10 December 2021 announcement of an in-principle agreement for all state and territory jurisdictions to provide public sector workforce data to WGEA on the six GEI's, joining the Commonwealth Government's commitment.

Additional reforms

In January 2022 the Agency was consulted as part of the Inquiry into economic equity for Victorian Women.

In February 2022, WGEA made a submission to the review of the *Maternity Leave (Commonwealth Employees) Act 1973* (Cth) (Maternity Leave Act) conducted by the Australian Public Service Commission. In its submission, WGEA provided examples of current parental leave leading practice within the private sector. It also suggested some changes to the Maternity Leave Act, particularly emphasising the importance of providing equal access to parental leave to parents or carers, regardless of their

sex, gender, or carer status. A WGEA staff member also represented WGEA on the Expert Advisory Group which was formed by the Australian Public Service Commission and met on several occasions during the review process.

The Agency provided advice to the NSW Women's Economic Opportunities Review and Expert Reference Panel in early 2022. In response to this review, the NSW Government announced in the NSW 2022-23 budget that it will join the Commonwealth Government in reporting its workforce data to the WGEA. The NSW Government also committed to partnering with recruitment platforms to display whether a company is a WGEA Employer of Choice on job search websites and ads which will help prospective employees identify workplaces that prioritise and act on gender equality in their workplace.

Enhanced reporting platform

Over the past year, the Agency has been working hard to implement new enhancements to the WGEA portal, with a particular focus on improving usability and ease of reporting. The technical issues affecting reporting have now been resolved, ensuring the 2021-22 Gender Equality Reporting program was delivered on time, with more than 10,950 organisations completing 4,795 submissions through the WGEA portal, covering more than 4.5 million employees. This is an increase of 3.4% from last year and the largest dataset to date.

The use of the enhanced WGEA portal for the 2021-22 reporting period dramatically improved the reporting experience for employers. The Agency saw improved feedback across the board and a reduction in support and extension requests. The reporting process has also been streamlined with improved knowledge management and self-service assistance and system authentication further strengthened through Services Australia's Digital Identity authentication platform.

To ensure a streamlined reporting process, the Agency provided tailored telephone advice and

support to employers. A decrease in the number of technical enquiries is related to the enhancements in the reporting portal and the overall reduction in support requests suggests employers are becoming more familiar with the reporting process, allowing the agency to focus on assistance related to issues that have a strategic impact on an employer's performance in achieving workplace gender equality.

Improving the ease of reporting and the level of service provided to employers is a high priority for the Agency. This year, we introduced an ongoing Continuous Improvement program for the WGEA portal to continue to deliver a better user experience year on year.

Transitioning employers to the future of reporting

The Agency developed a range of resources to support organisations during the continuing transition to the new WGEA portal. These efforts included:

- updated reporting content on the website to provide more detail and an interlink between aligned resources
- new Knowledge Hub articles to guide reporters through the changes in 2021-22 reporting requirements
- refinement of existing Knowledge Hub articles for simplicity and understanding
- instructional screencast videos demonstrating the reporting processes developed and released in April 2022

To enable more detailed trend analysis, the Agency continued to collect data on additional employee characteristics on a voluntary basis. In the last reporting year, employers could voluntarily submit information on employee age and primary work location, as well as whether an employee identified as non-binary. New questions, to which employers could voluntarily respond, included questions related to diversity and inclusion, including collecting gender disaggregated data on employees who identify as Aboriginal and/or Torres Strait Islander. Other

voluntary questions related to target setting for gender equality, gender pay gap transparency, sharing WGEA's gender equality reports with the governing body, workplace responses to the COVID-19 pandemic, and conducting a gender pay gap analysis for partners for those organisations with partnership structures.

Unlocking the potential of the data

In February 2022, the eighth comprehensive scorecard on gender equality in Australian workplaces was released, featuring new analysis such as male managers role take up of paid parental leave, employers gender pay, superannuation paid on parental leave and quartile analysis of men's and women's earnings. Four separate chapters were used to group content across themes of workforce composition, gender pay gap, women in decision-making, and employer action on gender equality.

Building on the Agency's commitment to data sharing, transparency and engagement with our data users, a Data Quality report was released for 2021. This report highlighted the Agency's data coverage, longitudinal variations, and data quality parameters, to ensure the Agency's data is fit for its intended purposes under the Act.

To promote and drive change within businesses, the Agency produced enhanced Executive Insights Reports and Benchmark Reports for the 2021 Gender Equality Reporting program dataset. These reports were made available to organisations enabling them to assess their performance relative to their industries.

This year, WGEA released the improved Beta version of the interactive Tableau Data Explorer which is a key data visualisation tool to translate the Agency's dataset for employers and the public alike. The interactive Tableau Data Explorer dashboard was featured in the February 2022 Gender Equality Workplace Statistics at a Glance factsheet and used as a visual story board for the gender pay gap by age analysis.

The Agency's public data is also accessible through data.gov.au.

Expanding the impact of our data

Drawing on employer data from the 2020-21 reporting period, WGEA released research and analysis on flexible working arrangements in Australian workplaces during the COVID-19 pandemic in December 2021. WGEA data indicated that access to flexible working arrangements increased during the onset of the pandemic. The release, which received more than 100 unique media mentions and 43,446 impressions on social media, was complemented with an opinion piece from the Director of the Agency and a new H5P video feature on the website.

The analysis on paid parental leave released in February 2022 focused on the progress being made by employers in offering gender-neutral paid parental leave and investing in their staff. The message was framed around showcasing employers and getting the motivating perspective of men taking paid parental leave to shift stereotypes. This generated robust media coverage with more than 400 unique media mentions and the largest engagement (674,295 impressions and 321 comments) in WGEA's LinkedIn channel over 12 months.

The full 2021 scorecard on gender equality was launched on 11 February 2022, with new insights on male managers taking paid parental leave, employers' GPG, and quartile analysis of men's and women's earnings. The headline figure of "men twice as likely to be highly paid" was reported widely with 123 unique media items. The campaign had more than 325 unique mentions and 97,248 impressions across the Agency's social media channels.

WGEA also updated its factsheet on the gender pay gap in August 2021 and February 2022, with the August update calculating the day of Equal Pay Day. In February 2022, WGEA updated and released its Gender Equality Workplace Statistics at a Glance factsheet which provided the latest statistics on workplace gender equality from

Australian Government sources. Topics covered include workforce participation, economic security, educational attainment, paid parental leave, and women in leadership.

In June 2022, WGEA released an analysis of the gender pay gap by age, marking the first time WGEA data was used to analyse the gender pay gap by age. The analysis drew on voluntary data on employee age from the 2020-21 reporting period, which over 70% of employers provided for nearly 3 million employees. The analysis found that the gender pay gap generally increased with employee age; less than half of women were employed full-time in every age cohort; and that more men are managers given that most manager positions were full-time. The data release was accompanied by a research paper and evidence-based actions employers can take to address these workplace inequalities and foster a gender and age diverse workforce. The new data had a very strong impact with over 100,000 impressions across all channels on social media and almost 400 media items.

The Agency data continues to inform and enrich gender equality understanding. The Agency's data set can be downloaded from data.gov.au and the Agency provides customised data sets to government, academics, research organisations, non-profit organisations, industry bodies as well as employers. The Department of Industry, Science and Resources has updated its STEM Equity Monitor with the 2020-21 WGEA data.

New research to drive change

In October 2021, WGEA in partnership with the Jumbunna Institute for Indigenous Education and Research at UTS and Diversity Council Australia released the report Gari Yala (Speak the Truth): Gendered Insights. This Australian-first research provided insights into the intersection of gender and Aboriginal and Torres Strait Islander identity in the workplace, finding that Aboriginal and Torres Strait Islander women have less support and higher cultural loads in the workplace than men. In conjunction with the release of the report, WGEA held a webinar on the research findings

and launched the webpage 'Gender equality and intersecting forms of diversity' on its website.

WGEA also renewed its research partnership with the Bankwest Curtin Economics Centre (BCEC) for a three-year term.

Informing and educating to drive change

To fulfil its role as a promoter of workplace gender equality, the Agency continued to provide advice, practical tools, and education to employers.

An important lever of action for employers is conducting pay gap audits and analysis. The Agency provides a pay gap calculator and fact sheets on the website to enable employers to analyse their information and calculate their organisation-wide gender pay gaps. These resources on the gender pay gap were viewed more than 212,000 times in 2021-22 – a 20 % increase from last financial year. The top five resources, with a total download rate of 6,256, are Leading practice parental leave guide, Gender Pay Gap Calculator, Gender Equality Workplace Statistics at a Glance (February 2022), Gender equality strategy guide, and Gender equality diagnostic tool.

In February 2022, WGEA updated its employer guide on 'Developing a leading practice parental leave policy' by updating the references to WGEA data and certain criteria for the Employer of Choice for Gender Equality citation.

WGEA also started exploring adding more interactive formats to its website. As part of this trial, WGEA uploaded a short interactive tool to its website, which offers organisations a quick way to get an indication of how they may be performing with regards to workplace flexibility. It is an interactive version of the focus areas on flexible working in WGEA's Gender Equality Diagnostic Tool.

Collaboration with industry and other stakeholders

Throughout the reporting period, the Agency participated in workshops, presentations, and webinars. Due to the ongoing impact of COVID-19, most of these engagements moved to online formats. The Agency partnered with various stakeholders to deliver presentations on topics including an overview of WGEA's national gender equality scorecard, addressing pay equity, women in leadership and sexism in the workplace. This has included presentations or webinars with the Diversity Council of Australia, Australian Institute of Company Directors, Australian Human Resources Institute, Chief Executive Women, Women on Boards, Business and Professional Women Australia, Future Women, the Victorian Gender Equality Commission, Global Institute for Women's Leadership (ANU), Australian Chamber of Commerce and Industry, Australian Banking Association, Australian Retailers Association, Australian Prudential Regulation Authority, National Association of Women in Construction, McKinsey and Company and Viva Energy.

In February we hosted former British Prime Minister, The Rt Hon Theresa May MP for an online discussion with Annabel Crabb titled "How to improve gender equality in business and politics". Chief Executive Women and KPMG joined with us to deliver the event and over 500 business leaders joined to hear the discussion.

The Agency held an Educator Roundtable in April 2022. The roundtable continues to be well attended by the community of gender equality educators, which includes tertiary research institutions, industry bodies, advocacy networks and other Government authorities.

In June 2022, WGEA conducted an online two-hour workshop for participants in the 'Inclusive Leadership for the Mekong region' short course, which was run by Griffith University (and funded by the Australian Government). The workshop gave an overview of WGEA, its dataset and the educational resources available on its website,

with a specific focus on WGEA 's gender equality strategy guide and WGEA's gender equality diagnostic tool.

Broadening understanding and acceptance of gender equality

The Agency generated significant coverage and commentary about gender equality during 2021-22. This year, the Agency received 7,349 media mentions (an increase of 52 %). Media attention of the Agency campaigns and activities increased, in particular, for the announcement of the national gender pay gap and Equal Pay Day in August 2021, the release of the Paid Parental Leave national data and latest scorecard in February 2022, and the new analysis of the gender pay gap by age in June 2022.

In 2021-22, visitor numbers increased across the Agency's digital platforms, including the website and educational publications, helping to reinforce the Agency's reputation as a trusted and respected source for gender equality statistics, research, and resources. The Agency's website attracted 557,012 unique visitors between 1 July 2021 and 30 June 2022 (an increase of 36%).

Engagement levels grew across all the Agency's social media channels with a 61.3% increase in follower interactions (reactions, shares and comments) demonstrating that WGEA's campaigns contribute to agenda-setting on social media.

Recognising leading practice

The Agency continued to invest time and resources to develop our networks of leading practice employers focused on driving change across different industries.

This year's list of Employers of Choice for Gender Equality (EOCGE) comprised 120 successful applicants, which included 17 employers in their interim year from 2020-22 applications, 91 renewing applicants and 12 new applicants. More than 1,000 people attended the online event held to announce the list of successful applicants. This is the highest number of attendees at an Agency event.

For this year's citation, the eligibility criteria were strengthened by requiring employers to pay superannuation on the difference between the number of weeks of employer-funded primary carer's leave offered and 18 weeks, at the minimum wage amount.

The five-yearly review of the EOCGE program commenced this year. The review is to ensure the citation remains contemporary and evidence informed. Two pieces of work will be undertaken, one to review the evidence base for the drivers of improved gender equality outcomes, and the second is to review the design of the citation to enhance the ability of employers to engage with the program. The research is being conducted by the Global Institute for Women's Leadership at the Australian National University, the second part will be conducted by Deloitte.

The current EOCGE recipients are listed at **Appendix 1**.

In addition to the EOCGE program, WGEA also has a Pay Equity Ambassadors network of Chief Executive Officers and Directors who are committed to pay equity and driving change. The current Pay Equity Ambassadors are listed at **Appendix 2**. At the time of this report, this program is under review and will be evaluated to harness its maximum potential in the future.



Agency overview

About the Agency

Our purpose

The Workplace Gender Equality 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. It is established by the *Workplace Gender Equality Act 2012* (Cth).

Our vision

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

Our mission

Our mission 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 strategic priorities

The Agency's strategic priorities are to:

- enhance the reporting experience and expand our dataset
- generate knowledge, insights and tools for change through data
- drive broader, deeper action with employers
- enable and amplify national gender equality momentum
- grow the team and enhance capability to accelerate change

Our role and functions

The *Workplace Gender Equality Act 2012* 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 gender equality indicators
- 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
- 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
- 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 *Workplace Gender Equality Act 2012* requires non-public sector employers with 100 or more employees (relevant employers) to report to the agency annually against standardised gender equality indicators (GEIs) by completion of a workplace profile 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 – any other matters specified by the Minister – sex-based harassment and discrimination.

Organisational structure

The Director of the Workplace Gender Equality Agency 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 Director 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 chapter**.

Figure 1: ORGANISATIONAL STRUCTURE OF THE WORKPLACE GENDER EQUALITY AGENCY AS AT 30 JUNE 2022



Report on performance

Annual Performance Statement

Introductory statement

The Annual Performance Statement for the Workplace Gender Equality Agency (WGEA, the Agency) 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 2021-22 financial year and accurately presents WGEA's performance in accordance with section 39(2) of the PGPA Act.

Entity purpose

The Workplace Gender Equality 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.

Analysis of performance against purpose

The Agency has delivered on all performance criteria in the 2021-22 year. A summary of the performance criteria is as follows:

- expanding our capacity to further drive gender equality and engage with more workplaces
- increasing the value of our analysis of the data collected
- enhancing the data management and reporting system and expanding the data collection.

The Agency has released eight years of data to date, and the ninth annual reporting submission period has now closed. Capturing and reporting on workplace gender equality indicators continues as an important activity for Australian businesses.

The profile of the Agency, recognition of the value of the data and the capacity to drive change continues to increase. Highlighting this, in October 2021, the Australian Government announced a targeted review of the *Workplace Gender Equality Act 2012* (the Act) at the suggestion of the Agency. The Review allowed the Agency to reflect on what had been done well over the last decade, talk to reporting companies, staff and broader stakeholders and examine best practice to determine how the Agency could further promote and improve gender equality in Australian workplaces in the future. WGEA presented an evidence-informed submission to the Review, outlining 31 recommendations to enhance Australia's dataset on workplace gender equality and the Agency's capacity to drive change. In particular, WGEA highlighted that the most crucial amendments to the Act would be mandating employer action and progress on gender equality, public transparency of organisation-wide gender pay gap data, and additional data collection on how gender intersects with other aspects of diversity.

The Review also consulted widely and considered many submissions, including WGEA's. The Review Report made ten recommendations to accelerate the pace of change for workplace gender equality in Australia, including the three emphasised by WGEA. Implementation of these recommendations is progressing through consultation and legislative processes with the Agency receiving \$17.5 million of funding over four years in the March 2022 Budget. This provides for a 50% increase in staffing over future years, significantly increasing our capacity to deliver our increased remit. Alongside the work on the Review

of the Act, the Agency undertook an evaluation of the operating model and activities of the Agency, actively engaging with stakeholders to seek feedback and input on ways the Agency can focus efforts to achieve gender equality going forward. A new strategic plan including revised future focus, priorities and linked performance measures has been developed and adopted. A supporting organisational structure that responds to and provides for increased resources and required capability has been established.

The Agency has also been actively supporting the implementation of the Respect@Work recommendations and has progressed with a voluntary reporting program for public sector agencies, in advance of legislative change making public sector reporting mandatory.

In February 2022, the Agency released the eighth year of reporting data under the Act, building on the compelling time series from our unique, world-leading dataset. As part of increasing the value of our dataset this year's comprehensive scorecard featured new analysis and content was themed across workforce composition, gender pay gap, women in decision-making, and employer action on gender equality.

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 during this year. These included universities, industry bodies, professional services firms, and not-for-profit organisations. The Agency continues to innovate ways to inspire and encourage progress towards gender equality. The Agency has implemented a new data visualisation tool which allows visual benchmarking of data across industries, with the aim of encouraging comparison and competition amongst employers.

The Agency and other advocates continue to amplify the ongoing public discussion on workplace gender equality. The Agency generated significant coverage and commentary about gender equality during 2021-22. Media attention of the Agency campaigns and activities increased, in particular, for the announcement of the national gender pay gap and Equal Pay Day in August 2021, the release of the Paid Parental Leave national data and latest scorecard in February 2022, and the new analysis of the gender pay gap by age in June 2022. The Agency continues to review and refine communication channels to deliver targeted communications to different audiences. The Agency delivered a new reporting platform in 2021 and in its second year of operation, employers say they had a significantly improved reporting experience, and required significantly less support to report (21% reduction in requests for help). The Agency undertook a full implementation review of the platform, resulting in improved knowledge management and self-service assistance, pre-population of data and improved CEO benchmarking reports being delivered.

To enable more detailed trend analysis, the Agency continued to collect data on additional employee characteristics on a voluntary basis and expanded the data collection with voluntary questions related to diversity and inclusion.

The Agency is well placed to continue refining and enhancing our new online reporting and data management platform to deliver:

- an improved and streamlined user experience for reporting organisations
- support for an expanded data collection
- support for public sector reporting
- improved delivery of data analysis and insights to both reporting organisations and the general public.

Further discussion and statistics on Key Agency Activities aligned with our legislative mandate can be found in the **2021-22 Year in Review** section of this report.

Results

Performance criterion 1

WGEA is bridging the gap between evidence and action

| | |
|---|---|
| Target | Implementation of education and engagement campaigns tailored to identified employer action gaps |
| Target | Expansion of WGEA recognition of best practice approaches |
| Target | Opportunities for increased impact identified, legislated, and implemented |
| Criterion source | Workplace Gender Equality Agency 2021-22 Corporate Plan Workplace Gender Equality Agency – Entity resources and plan performance 2021-22 Portfolio Budget Statement (PBS) |
| Result against performance criterion | <p>WGEA released research and analysis on flexible working arrangements in Australian workplaces during the COVID-19 pandemic in December 2021 and analysis on paid parental leave was released in February 2022 focused on the progress being made by employers in offering gender-neutral paid parental leave and the take-up by their staff.</p> <p>The Agency uploaded a short interactive tool to its website, which offers organisations a way to get an indication of how they may be performing with regards to workplace flexibility and provided an updated employer guide on 'Developing a leading practice parental leave policy.'</p> <p>The five-yearly review of the EOCGE program commenced this year. Two pieces of work will be undertaken, one to review the evidence base for the drivers of improved gender equality outcomes, and the second is to review the design of the citation to enhance the ability of employers to engage with the program including looking at expanded ways of recognition. WGEA deployed a replacement, fit-for-purpose online reporting and data management platform for employers in April 2021 for the eighth year of reporting.</p> <p>As part of a targeted review of the <i>Workplace Gender Equality Act 2012</i> WGEA presented a comprehensive submission to the review, outlining 31 recommendations to enhance Australia's dataset on workplace gender equality. The Agency has commenced the implementation of the recommendations outlined in the WGEA Review Report to accelerate progress on gender equality in workplaces and streamline reporting for employers to WGEA.</p> |

Targets: On track across the duration of the multi-year program

Performance criterion 2

WGEA maximises the potential of the data by tailoring analysis and resources to reflect changing workforce and work patterns

| | |
|---|---|
| Target | Expansion of data analysis and data visualisation of workplace gender equality issues |
| Target | Deployment of enhanced analysis and visualisation tools |
| Criterion source | Workplace Gender Equality Agency 2021-22 Corporate Plan Workplace Gender Equality Agency – Entity resources and plan performance 2021-22 PBS |
| Result against performance criterion | <p>The Agency released analysis of unique parts of its dataset separately to the annual data scorecard. This included the first analysis of the gender pay gap by age in Wages and Ages data released in June 2022.</p> <p>WGEA released the improved Beta version of the interactive Tableau Data Explorer to translate the Agency’s dataset to employers and the public. The interactive Tableau Data Explorer dashboard was featured in the Gender Equality Workplace Statistics at a Glance factsheet and used as a visual story board for the gender pay gap by age analysis.</p> <p>The Agency produced enhanced Executive Insights Reports and Benchmark Reports for the 2021 Gender Equality Reporting program dataset.</p> |

Targets: Met

Performance criterion 3

WGEA’s reporting and data management platform provides meaningful analysis for organisations and the public

| | |
|-------------------------|---|
| Target | Expansion of the data set and additional data points collected |
| Target | Increased engagement with the Data Tools and employer performance public dashboards |
| Target | Voluntary reporting program for targeted public sector organisations in place |
| Target | Meaningful measures of Sexual Harassment are identified and incorporated into WGEA reporting |
| Criterion source | Workplace Gender Equality Agency 2021-22 Corporate Plan Workplace Gender Equality Agency – Entity resources and plan performance 2021-22 PBS |

Result against performance criterion

At the time of this report more than 10,950 organisations completed their submissions through the WGEA portal, covering more than 4.5 million employees. This is an increase of 3.4% from 2020-21.

The Agency continued to collect data on additional employee characteristics on a voluntary basis. New voluntary data includes collecting gender disaggregated data on employees who identify as Aboriginal and/or Torres Strait Islander, target setting for gender equality, gender pay gap transparency, sharing WGEA's gender equality reports with the governing body, workplace responses to the COVID-19 pandemic, and conducting a gender pay gap analysis for partners for those organisations with partnership structures.

In its first year of the improved Beta version of the interactive Tableau Data Explorer 16% more new unique users have engaged with the Tableau Data Explorer.

A pilot voluntary reporting program for the public sector was conducted in late 2021 with five Australian Public Service organisations and three state-based public sector organisations participating. The voluntary federal public sector reporting program for 2022 is underway.

The Agency has enabled data transfer and developed instructional resources for public sector reporting with the Australian Public Service Commission.

The introduction of mandatory federal public sector reporting is on track for submissions in 2023. Development of a data-matching protocol to assist the public sector in drawing comparisons against private sector reporting is also on track.

The Agency engaged with the Attorney-General's Department in developing a set of good practice indicators and guidance materials to increase the capacity of employers to effectively prevent workplace sexual harassment. The Agency will work with the Respect@Work Council on how meaningful measures in relation to sexual harassment may apply to the Gender Equality Reporting program under the WGE Act.

Targets: On track across the duration of the multi-year program

Performance as a regulator

WGEA is chartered through the *Workplace Gender Equality Act 2012* with both regulatory and educative functions and responsibilities. In our capacity as a regulator, we uphold the government’s principles of regulatory best practices. We are committed to continuous improvement; building trust; risk-based and data-driven regulation; and collaboration and engagement, as articulated in the government’s 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.

The Agency currently incorporates our regulatory functions and performance broadly within our Corporate Plan 2021-22 and intends on developing additional performance measures. For 2021-22, the Agency has undertaken an assessment of our performance aligned with the three principles of regulator best practice, outlined in the Regulator Performance Guide July 2021.

Principle 1

PRINCIPLE 1: CONTINUOUS IMPROVEMENT AND BUILDING TRUST

Performance measures Understands operating environment of regulated entities and **provides appropriate guidance and information**, ensuring communication with regulated entities is clear, targeted and effective.

Periodically **reviews its administration** of reporting requirements to improve the reporting experience. Regulators do not unnecessarily impede the efficient operation of regulated entities.

Key Agency Activities Ensures communication with regulated entities is **clear, targeted and effective**.
Actively contributes to the **continuous improvement** of regulatory frameworks.

Assessment **On track across the duration of the multi-year program**

Analysis

The Agency is committed to reducing the regulatory burden on reporting organisations, while striving to ensure the quality of the data collected. 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 undertakes consistent environment scanning to review and modify its regulatory impact on businesses and develops and maintains meaningful relationships with its stakeholders. WGEA hosts events with its stakeholders. Agency staff also attend a variety of forums and presentations and regularly

participate in individual meetings with employers as well as undertaking regular public speaking engagements. During the development of the Agency's new strategic plan and priorities for the Agency, the Agency engaged with reporting employers to identify areas for improvement and change of the reporting and data collection process and requirements and the educational resources to support employers through the reporting process.

These direct engagements provide a consistent pulse check of the operating environment for reporting organisations. Together with broader media engagement and monitoring of trending issues, these activities keep Agency staff attuned to the issues within workplaces.

The Agency also continues to expand its awareness of broad government initiatives which may improve or streamline future data collection processes. As a member of the Data Champions Network Initiative, the Agency has worked collaboratively across government to share knowledge and promote collaboration on data and digital transformation, to drive smart service delivery and management of government data.

The Agency regularly communicates relevant information with businesses which covers two broad purposes: to educate and support employers through the reporting process; and to encourage and advocate improved practices to achieve equality in the workplace.

The focus of this year's communication activities to employers was supporting them in the use of the new reporting platform through a dedicated online help repository (the Knowledge Hub). Other communications activities directed towards businesses during this year included:

- online guidance and supporting tools such as pay calculators and reference guides
- updated reporting content on the website to provide more detail and interlink between available resources
- information videos (screencasts) giving step-by-step guidance on completing reporting
- targeted direct email campaigns to CEOs and nominated reporting contacts
- system generated pop-ups with guidance messaging
- online chat, phone, and email inquiries support

Written guidance on the reporting requirements and how to report to WGEA is also made available on the website. This material meets the Web Content Accessibility Guidelines (WCAG 2.0) adopted by the Australian Government.

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 gender equality indicators (GEIs) as soon as practicable after the end of the two-year period ending on 31 May 2016, and each subsequent two-year period. The Agency submitted the 2019-20 Progress Report to the Minister in March 2021, which included a recommendation to undertake a Review of the Act. This recommendation was accepted and implemented by Government. The Agency provided a comprehensive submission to that Review and included recommendations to improve the reporting experience and respond to stakeholder feedback with a specific recommendation for the removal of a reporting requirement to record employee relationship level to the CEO (See [WGEA Review submission](#) and Key Agency Activities).

Principle 2

PRINCIPLE 2: RISK-BASED AND DATA-DRIVEN

| | |
|----------------------------|---|
| Performance measure | Undertakes regular reviews of its approach to promoting compliance and processes administered to respond to the current environment. |
|----------------------------|---|

| | |
|-----------------|---|
| Activity | Works to ensure actions are proportionate to the regulatory risk being managed with compliance and monitoring approaches streamlined and coordinated. |
|-----------------|---|

| | |
|-------------------|---|
| Assessment | On track across the duration of the multi-year program |
|-------------------|---|

Analysis

The Agency regularly reviews its approach to promoting compliance within legislative parameters.

Each year, the Agency communicates regularly with the Chief Executive Officers (CEOs) and report contacts of reporting organisations about their reporting obligations. Taking a constructive, supportive approach, these communications include links to key educational and support materials.

After the report submission due date has passed, the Agency is required to write to employers that have not submitted a report and notify them that they have 28 days to submit their report, or risk being non-compliant with the Act. In effect, this gives those employers further time to submit their report.

The Agency regularly supports employers to complete their reporting obligations. To facilitate maximum levels of compliance amongst reporting organisations, the Agency reviews submission data during the reporting period as it is received. Organisations who have entered their reporting data but have not yet finalised the process by submitting it online are identified and contacted by email. Any organisations that do not respond to the email are then contacted by phone and are supported by the Agency staff member to finalise the submission of the report.

In 2021-22, the focus of the Agency was to improve the data collection process with the enhancement of the operation of our reporting and data management platform. The new platform uses a hybrid cloud solution configured for WGEA's specific workflows, processes, and user needs utilising commercial off-the-shelf products.

The Agency adopts a transparent and risk management approach to exercising discretionary powers under Section 17 of the Act. This section provides the Agency with the discretion to approve a request for an extension for a period of time for reporting organisations to submit their annual report. Information on the availability of this provision is published on the Agency's website.

The Agency adopts a transparent and risk management approach to exercising discretionary powers 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. A reasonable excuse should be an unforeseeable circumstance that prevented the relevant employer from meeting their requirement or a circumstance that was genuinely outside the organisation's control. The list of non-compliant employers appears on the Agency website.

In recognition of the impact of the COVID-19 pandemic and challenges in the first year of reporting under the new platform, in the 2020-21 financial year the Agency exercised Discretion to Not Name (DNN) 324 employers (2.8% of the reporting cohort) as non-compliant who were adversely affected by events outside their control within the 2020-21 reporting year. WGEA has an established process to investigate, validate and document the circumstances of these organisations and the ultimate approval for DNN rests with the Accountable Authority of the Agency. The Agency continues to work with organisations who are non-compliant to complete their reporting obligations and become compliant. The non-compliant organisations for the 2021-22 reporting period are not included in the 2021-22 Annual Report. A list is available on the Agency's website.

Principle 3

PRINCIPLE 3: COLLABORATION AND ENGAGEMENT

Performance measures Ensures **regular consultation and engagement** with employers and other stakeholders on procedures and changes to reporting and ensures reporting requirements are available in clear, understandable, and accessible format.

The Agency is **open and responsive** to requests from regulated entities and establishes cooperative and collaborative relationships with stakeholders.

Key activity WGEA is open and transparent in our dealings with relevant employers.

Assessment **On track across the duration of the multi-year program**

Analysis

The Agency develops and undertakes a program of reporting review and improvement to meet legislative requirements, ensure clarity and minimise compliance costs.

The Agency has a range of accessible feedback mechanisms by way of established working groups, online feedback mechanisms and regular stakeholder surveys. The Agency frequently receives feedback from organisations in relation to the process of reporting and the reporting requirements. The Agency undertakes a full Program Implementation Review at the end of each reporting cycle. This review determines the success of the reporting program against key success measures and determines areas for further review and enhancement. The program implementation review includes the analysis of all technical and information support requests and determines areas that were problematic to reporters.

A comprehensive online Reference Tool has been developed in response to these queries and is updated to reflect any changes to reporting requirements, or to clarify areas of ambiguity. The Agency continues to receive positive feedback on the quality of its resources and tools made available to employers.

In accordance with the notification and access requirements of the Workplace Gender Equality Act 2012, the Agency may receive comments from employees and employee organisations concerning the accuracy of the content of an organisation's compliance report. These comments can be submitted anonymously and are captured in the Agency's database. Where appropriate, comments are acknowledged and if action is required, the Agency contacts the relevant employer to request clarification and/or an amendment to their report.

Reporting under the Act requires employers to draw on business information from a range of sources and systems. The Agency ensures it provides expert tailored advice and step-by-step guidance to assist reporting organisations to meet their compliance obligations.

The Agency actively seeks feedback and takes action to improve its regulatory activities. In response to the increased requests for assistance from reporting organisations during the 2021-22 reporting period, the Agency engaged and trained additional customer support staff, and undertook a program to implement improved functionality of the reporting platform. The Agency maintains a customer records management system to record and analyse interactions and, from this, identified and prioritised several enhancements to the new reporting platform to improve the user experience.

All materials related to reporting requirements are available on the Agency website and are designed to be clear, understandable, and accessible. The Agency website meets WCAG 2.0 requirements. The available materials include written guidance, screen shots, templates, indicative formats, calculators, and videos.

The Agency's data collection is publicly available and searchable, allowing businesses, media, and members of the public to conduct their own analysis on gender equality progress across industries. The Data Explorer tool attracted 18,528 new users between 1 July 2021 and 30 June 2022. The availability of this data in a more accessible format has contributed to the attraction of over 212,484 page views to the tool. The Agency's public data is also accessible through data.wgea.gov.au.

Financial Performance

The total appropriation for the Agency in 2021-22 was \$6,873,000.

The increase from 2020-21 is attributed to additional funding of \$617,000 received from 2021/22 Budget measure Respect@Work.

Expenditure in 2021-22 increased 23% from the previous year to \$8,207,142 due to delays in funding the replacement of the management and reporting portal and commencing voluntary public sector reporting as part of Respect@Work.

Expenditure on suppliers was \$2,480,159 or 30% of total expenditure and included:

- IT and office equipment
- contractors
- travel and training for staff
- subscriptions, printing and publications

Expenditure on employee benefits was \$4,041,781 or 49% of total expenditure.

TABLE 3: AGENCY RESOURCE STATEMENT

| | Actual available appropriation for | Payments made | Balance remaining |
|--|---------------------------------------|----------------|-------------------|
| | 2021-22 | 2021-22 | 2021-22 |
| | \$'000 | \$'000 | \$'000 |
| Ordinary annual services | | | |
| Departmental appropriation (1) | 9.44 | 7.54 | 1.9 |
| Total resourcing and payments | 9.44 | 7.54 | 1.9 |
| | 2021-22 | 2020-21 | |
| Average Staffing Level (number) | 36 | 33 | |

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

Management and accountability

Corporate governance

During 2021-22, the Agency operated under the *Public Governance, Performance and Accountability Act 2013*. The Director is the accountable authority of the Agency.

The Agency's Corporate Governance Framework ensures that the Workplace Gender Equality Agency achieves its objectives, manages risks and uses resources responsibly and with accountability. The framework aligns legislative requirements with other Australian Public Service 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 30 June 2022, the Executive was comprised of five Executive Manager positions reporting to the Director, Mary Wooldridge.

Communications and Campaigns Executive Manager

Lucy Bradlow

Data and Technology Executive Manager

Steven Douek

Leading Practice Executive Manager

Vanessa Paterson

Operations Executive Manager

Anne Beath

Research, Analytics and Education Executive Manager

Janin Bredehoeft

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 from our purpose to the individual contributions of staff across the Agency.

Our key performance indicators measure achievements against our purpose 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 against the performance measures in our corporate plan and the performance criteria in our portfolio budget statements, through our annual performance statements (presented from page 38 of this report), as required under section 39 of the PGPA Act.

Fraud control and risk management

During the financial year 2021-22, the Agency did not identify any fraud. The Fraud Control Plan is part of the Agency's induction program and Fraud Awareness training is undertaken by all staff annually. The Agency's Risk Management Policy, Fraud 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 by ensuring appropriate fraud prevention, detection, investigation and reporting procedures and processes are in place.

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

External scrutiny

The Agency is subject to an annual statutory audit performed by the Australian National Audit Office. The outcomes of the 2021-22 audit were presented to the Audit Committee.

At the time of this report, 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 Director on the Agency's [governance framework and its financial statement responsibilities](#).

More information about the Audit Committee is included in **Appendix 3**.

There have been no significant developments in external scrutiny of the Workplace Gender Equality Agency during 2021-22.

Human resources management

Assessment of effectiveness

Our Agency staff are specialised, highly capable, resilient, and motivated team members driven to achieve our Agency's Strategy and purpose. The ability of our Agency to successfully deliver on our Corporate Plan priorities is dependent on the effective management and engagement of our team and our Agency culture.

Workforce planning and performance management is focused on building a highly engaged, adaptable and professional workforce that delivers high-quality outcomes.

The Agency consolidated focus on key areas of our work with the embedding of the Data and Technology team to deliver the Agency's new data management and reporting platform. A review of the structure of the Agency and required workforce capabilities was undertaken as part of a review of the Agency strategic business outcomes and to support delivery of the outcomes of the Review of the WGE Act. A new structure has been designed to meet the expansion of the Agency's remit and includes the creation of an additional team dedicated to building the capacity of employers to accelerate the rate of change of gender equality in their workplaces. A revised organisational structure was established to commence from mid 2022. A key priority for our workplace plan for 2022-23 is to grow the team and enhance capability to accelerate change.

The Agency continued to review and revise its people management policies, procedures, systems and documentation to reflect contemporary best practice and reduce redundant or overly prescriptive practices or procedures. A focus was updating our policies on Workplace Bullying, Discrimination and Harassment, Parental Leave and Flexible Working.

The Agency has focused on attracting, developing, and retaining skilled specialised staff. A key retention strategy was to enhance the flexibility of our workforce, providing development through cross-agency project work, informal and formal hybrid working arrangements and remote working arrangements. This was achieved using movement of staff on a short-term basis to work in different teams or at higher levels, and the operation of a flat management structure. This assists with maximising the Agency's resources and skills, building capability, engaging employees, sharing knowledge and eliminating operational silos.

During 2021-22, the Agency's flexible and agile practices ensured effective operations remained in place during the ongoing COVID-19 lockdowns, with minimal impact on operational capacity or culture. Using technology platforms such as VOIP, GOVteams, MS Teams, and online project and collaboration tools has allowed the Agency to transition in and out of remote working for all staff.

Information on enterprise bargaining

The WGEA Enterprise Agreement 2015-2018 came into effect on 29 December 2015 with a nominal expiry date of 21 December 2018.

A determination under subsection 24(1) of the *Public Service Act 1999* was approved on 10 January 2019, providing all employees with increases to their existing salary for which they are eligible under the terms of the Enterprise Agreement 2015-2018. This determination provided a total of 6.0% in salary increases effective from 1 March 2019 with the last increase under this determination occurring on 1 March 2021.

A further determination under subsection 24(1) of the *Public Service Act 1999* was approved on 22 February 2022 replacing the existing determination.

This determination provides a total of up to 5.6% increase to salaries payable to all employees over three years, with the first increase of 1.7% taking effect on 1 July 2022, the second increase of up to 1.9% on 1 July 2023 and the third increase of up to 2% taking effect 1 July 2024.

At 30 June 2022, 39 employees were covered by the Agency Enterprise Agreement and WGEA Determination 2022/01 under subsection 24(1) of the *Public Service Act 1999* with one employee with an individual flexibility arrangement. The salary ranges available for employees by classification structure are outlined in **Table 8**.

Table 9 refers to the remuneration of key management personnel 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:

- individual flexibility agreements
- 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.

Flexible work practices

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, and providing purchased leave, access to two paid volunteer days per year and other arrangements.

Flexibility is vital to improving workplace gender equality and the Agency leads by example. All staff, including the Executive Managers have flexible working arrangements. The Agency's well established flexible work arrangements provided it with the ability to adapt to remote working for 100% of staff when required during COVID-19 lockdown periods.

Capability development

The Agency promotes and supports the development of its workforce to ensure the Agency has the capability to respond to the challenges of the changing workplace and deliver the Agency's strategic priorities.

In 2021-22 a total of \$54,652 was spent on training and development activities to support the capability development of our people.

Development opportunities and upgrading skills were provided through extension projects, formal training, temporary transfers to higher duties and short-term transfers to other teams. During 2021-22 the embedding of the Agency's major technology transformation provided the opportunity for all staff to receive further training in the new technology and its supporting tools (Salesforce platform, Tableau and Jira). In addition to the technology skills development, staff's capability to work and operate in an AGILE project environment was further developed as part of the delivery of platform enhancements. The Agency encouraged employees to attend conferences, seminars and other events, in addition to structured external training although this was limited due to the impact of COVID19. Access was provided to a suite of e-learning courses with in-house sessions for all employees to promote and enhance understanding of

respect in the workplace, as well as building resilience. All employees received targeted training and development, including courses on data analytics, data science, privacy, leadership development, human resource skills, digital skills, and legislative obligations, ensuring we can provide accurate information, advice and education on reporting compliance matters and gender equality initiatives.

The Agency also continues to support formal study through its Study Assistance Policy.

Workforce profile and remuneration

The following tables provide a comparison of the Agency's ongoing and non-ongoing staffing profile as at 30 June 2022 and 30 June 2021. The majority of staff are located in Sydney, with three staff formally working remotely (two from Melbourne and one in regional NSW).

TABLE 4: ONGOING STAFF AS AT 30 JUNE 2022

| Band | F/T | P/T | Men | Women | Indeterminate | Indigenous | Culturally and linguistically diverse | People with a disability |
|-------------------|-----------|----------|----------|-----------|---------------|------------|---------------------------------------|--------------------------|
| Agency Head | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| EL 1 and 2 | 6 | 3 | 1 | 8 | 0 | 0 | 5 | 0 |
| APS Level 5 and 6 | 14 | 3 | 2 | 15 | 0 | 0 | 5 | 2 |
| APS Level 2 to 4 | 3 | 0 | 2 | 1 | 0 | 0 | 0 | 0 |
| APS Level 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 24 | 6 | 5 | 25 | 0 | 0 | 10 | 2 |

Note: Includes ongoing staff on parental leave.

TABLE 5: NON-ONGOING STAFF AS AT 30 JUNE 2022

| Band | F/T | P/T | Men | Women | Indeterminate | Indigenous | Culturally and linguistically diverse | People with a disability |
|-------------------|----------|----------|----------|----------|---------------|------------|---------------------------------------|--------------------------|
| Agency Head | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EL 1 and 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| APS Level 5 and 6 | 2 | 2 | 0 | 4 | 0 | 0 | 1 | 0 |
| APS Level 2 to 4 | 4 | 1 | 1 | 3 | 1 | 0 | 1 | 2 |
| APS Level 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 6 | 3 | 1 | 7 | 1 | 0 | 2 | 2 |

TABLE 6: ONGOING STAFF AS AT 30 JUNE 2021

| Band | F/T | P/T | Men | Women | Indigenous | Culturally and linguistically diverse | People with a disability |
|-------------------|-----------|----------|----------|-----------|------------|---------------------------------------|--------------------------|
| Agency Head | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| EL 1 and 2 | 6 | 2 | 1 | 7 | 0 | 4 | 0 |
| APS Level 5 and 6 | 7 | 4 | 0 | 11 | 0 | 2 | 1 |
| APS Level 2 to 4 | 3 | 0 | 2 | 1 | 0 | 0 | 0 |
| APS Level 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 17 | 6 | 3 | 20 | 0 | 6 | 1 |

Note: Includes ongoing staff on parental leave.

TABLE 7: NON-ONGOING STAFF AS AT 30 JUNE 2021

| Band | F/T | P/T | Men | Women | Indigenous | Culturally and linguistically diverse | People with a disability |
|-------------------|----------|----------|----------|----------|------------|---------------------------------------|--------------------------|
| Agency Head | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EL 1 and 2 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| APS Level 5 and 6 | 3 | 3 | 1 | 5 | 0 | 1 | 1 |
| APS Level 2 to 4 | 3 | 0 | 1 | 2 | 0 | 1 | 0 |
| APS Level 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 7 | 3 | 3 | 7 | 0 | 2 | 1 |

TABLE 8: SALARY RANGES BY EMPLOYMENT CLASSIFICATION AT 30 JUNE 2022

| Band | Minimum (\$) | Maximum (\$) |
|-----------------|--------------|----------------|
| FTO/Agency Head | | Not applicable |
| EL2 | \$126,246 | \$143,816 |
| EL1 | \$108,395 | \$116,969 |
| APS Level 6 | \$83,809 | \$95,739 |
| APS Level 5 | \$77,779 | \$82,414 |
| APS Level 4 | \$69,416 | \$75,341 |
| APS Level 3 | \$62,729 | \$67,653 |
| APS Level 2 | \$55,119 | \$60,749 |
| APS Level 1 | \$48,786 | \$53,635 |

Key:

FTO/Agency Head: Full Time Office. Not covered by Enterprise Agreement or Individual Industrial Agreement.

EL 1 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.

Key Management Personnel remuneration

During the reporting period ended 30 June 2022, the Agency had one executive who met the definition of key management personnel.

TABLE 9: KEY MANAGEMENT PERSONNEL REMUNERATION DURING FY 21-22

| Name | Position title | Base salary | Short-term benefits | | | Post-employment benefits | Other long-term benefits | | Termination Benefits | Total remuneration |
|-----------------|----------------|----------------|---------------------|-------------------------------|------------------------------|--------------------------|--------------------------|--------------------------|----------------------|--------------------|
| | | | Bonus | Other benefits and allowances | Superannuation contributions | | Long service leave | Other long-term benefits | | |
| Mary Wooldridge | Director | 273,139 | 0 | 0 | 23,811 | | 3,021 | 0 | 299,970 | |
| Total | | 273,139 | 0 | 0 | 23,811 | | 3,021 | 0 | 299,970 | |

Information about remuneration of other highly paid staff

The Agency had no staff members who received remuneration above the threshold amount of \$235,000 during the reporting period.

Performance pay

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 outlines performance payment information for the 2021 performance cycle.

TABLE 10: PERFORMANCE PAYMENTS TO STAFF DURING FY 21-22

| Band | Number of staff who received performance pay | Aggregate of actual payments | Range of payments | Average payment |
|-----------------------|--|------------------------------|-------------------|-----------------|
| EL2 | 4 | \$10,307 | \$1,678 - \$2,879 | \$2,577 |
| EL1 | 4 | \$8,656 | \$1,872 - \$2,339 | \$2,164 |
| APS Level 6 | 7 | \$11,567 | \$1,227 - \$1,915 | \$1,652 |
| APS Level 5 | 3 | \$3,709 | \$412 - \$1,648 | \$1,236 |
| APS Level 4 - Level 1 | 2 | \$3,155 | \$1,507 - \$1,648 | \$1,578 |
| All staff | 20 | \$37,393 | | |

Disability reporting

Australia's Disability Strategy 2021-2031 (the Strategy) 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 available at <https://www.disabilitygateway.gov.au/ads>.

Disability reporting is included the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at <http://www.apsc.gov.au>.

Work, health and safety performance

The Agency is committed to providing and maintaining a safe and healthy workplace and meeting its responsibilities under the *Work Health and Safety Act 2011*.

The Agency has a Work Health and Safety Officer (WH&S) 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 WH&S in the workplace.

WH&S issues are discussed at Executive and fortnightly staff meetings. The Agency has a health and safety representative. All staff are required to undertake an annual e-learning refresher module on workplace health and safety.

As part of the Agency's induction program, new employees have informal WH&S training, and an ergonomic assessment of their workstation is conducted by an occupational therapist. Ergonomic workstation assessments are also necessary for all staff with a remote working arrangement and refresher assessments conducted as required.

The Agency maintained a flu vaccination program for all staff (a voucher program was implemented for this), maintained trained staff as mental health first aid officers and offered resilience awareness program and harassment and discrimination training to all staff. The Agency also continued to invest in required signage and hygiene supplies to ensure the offices met COVID-safe SafeWork standards and provided staff paid time off to attend COVID19 vaccination appointments.

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 *Work Health and Safety Act 2011*.

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 *Work Health and Safety Act 2011* during the 2021-22 financial year.

Other mandatory information

Purchasing

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

The Agency publishes planned procurements on AusTender in accordance with the requirements of the Commonwealth Procurement Rules. 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 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.

Consultants

The Agency adheres to the Commonwealth Procurement Rules and the Accountable Authority Instructions when engaging consultants and entering into contractual arrangements.

During the 2021-22 financial year, the Agency had one new consultancy contract active during the period. This was a total value \$2,888.

Information on the value of contracts and consultancies is available on the AusTender website.

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.

Information on the value of reportable non-consultancy contracts is available on the AusTender website.

Expenditure on reportable non-consultancy contracts

| Reportable non-consultancy contracts 2021–22 | Number of contracts | Total Expenditure \$ (GST Inc.) |
|---|---------------------|------------------------------------|
| New contracts entered into during the reporting period | 8 | 271,834 |
| Ongoing contracts entered into during a previous reporting period | 8 | 3,197,431 |
| Total | 16 | 3,469,265 |

The following table shows the top five non-consultancy contracts (by value of expenditure) with WGEA during 2021–22.

Organisations receiving a share of reportable non-consultancy contract expenditure, 2021–22

| Name of Organisation | Expenditure \$ (GST inc.) | Proportion of 2020-21 total spend (%) |
|-------------------------|---------------------------|---------------------------------------|
| RXP Services Ltd | 1,655,267 | 47.7 |
| Dexus Property Group | 745,662 | 21.5 |
| Genix Ventures Pty Ltd | 417,390 | 12.0 |
| Salesforce DC Australia | 203,847 | 5.9 |
| Mulesoft | 133,436 | 3.9 |
| Total | 3,155,604 | 91.0 |

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 www.finance.gov.au/procurement/statistics-oncommonwealth-purchasing-contracts/.

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.

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, www.treasury.gov.au.

Compliance

There were no significant issues of non-compliance with finance law during 2021-22 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 2021-22 which require disclosure under section 311A of the *Commonwealth Electoral Act 1918*.

Ethical standards

The Agency is committed to the Australian Public Service (APS) Values and Code of Conduct. The Agency staff induction program draws attention to the APS Values and Code of Conduct, and these values are incorporated into the Agency's daily management and operations.

Information Publication Scheme

Entities subject to the *Freedom of Information Act, 1982* (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 www.wgea.gov.au.

Ecologically sustainable development and environmental performance

The following information is provided in accordance with section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*.

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

- 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 4.5 and a NABERS water rating of 3.5.

Financial statements

Independent auditor's report



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 2022:

- a) comply with Australian Accounting Standards – Reduced Disclosure Requirements 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 2021 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 2021 and for the year then ended:

- Statement by the Director and Operations Executive Manager;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to the financial statements, comprising a summary of significant accounting policies 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 his 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 Director 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 – Reduced Disclosure Requirements and the rules made under the Act. The Director is also responsible for such internal control as the Director 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 Director 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 Director 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.

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



Racheal Kris

Senior Director

Delegate of the Auditor-General

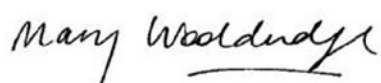
Canberra

24 November 2022

Statement by the Director and Operations Executive Manager

In our opinion, the attached financial statements for the year ended 30 June 2022 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 will be able to pay its debts as and when they fall due.



Mary Wooldridge – Director



Anne Beath - Operations Executive Manager

Financial Statements

Statement of Comprehensive Income

Workplace Gender Equality Agency Statement of Comprehensive Income for the year ended 30 June 2022

| | Notes | 2022 (\$) | 2021 (\$) | Original Budget (\$) |
|---|-------|--------------------|------------------|----------------------------|
| NET COST OF SERVICES | | | | |
| Expenses | | | | |
| Employee benefits (a) | 3A | 4,041,781 | 3,441,504 | 3,812,000 |
| Suppliers | 3B | 2,480,159 | 2,132,806 | 1,727,000 |
| Depreciation and amortisation (b) | 3C | 1,685,202 | 782,569 | 2,099,000 |
| Finance costs - unwinding of discount | | - | - | 15,000 |
| Total expenses | | 8,207,142 | 6,356,879 | 7,653,000 |
| OWN-SOURCE INCOME | | | | |
| Own-source revenue | | | | |
| Rendering of services (c) | 4A | 227,879 | 259,900 | 100,000 |
| Other revenue | 4B | 46,600 | 46,600 | 33,000 |
| Total own-source income | | 274,479 | 306,500 | 133,000 |
| Net cost of services | | 7,932,663 | 6,050,379 | 7,520,000 |
| Revenue from Government | 4E | 6,146,000 | 6,070,000 | 5,946,000 |
| Total comprehensive surplus/(loss) | | (1,786,663) | 19,621 | (1,574,000) |
| OTHER COMPREHENSIVE INCOME | | | | |

| | | | |
|--|--------------------|---------------|--------------------|
| Items not subject to subsequent reclassification to net cost of services | | | |
| Changes in asset revaluation reserve | - | - | - |
| Total comprehensive surplus/(loss) | (1,786,663) | 19,621 | (1,574,000) |

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 variance relates to additional staff that were required than originally budgeted to support reporting entities transiting to new online reporting platform.

b) Suppliers - the variance relates to additional goods and services required than budgeted to support the functionality of the online platform.

c) Depreciation and amortisation - the variance primarily relates to the funds movement from Capital to Operating Fund.

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) WGEA had an approved loss of \$0.6m for 2021-22 (excluding depreciation and amortisation expenses). WGEA had \$0.2m of funding reappropriated from Capital to Operating fund to align with the staging of the functionality of the online platform.

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

Statement of Financial Position

Workplace Gender Equality Agency Statement of Financial Position as at 30 June 2022

| | Notes | 2022 | 2021 | Original Budget |
|--|-------|------------------|------------------|------------------|
| | | (\$) | (\$) | (\$) |
| ASSETS | | | | |
| Financial assets | | | | |
| Cash and cash equivalents | 5A | 297,702 | 257,698 | 250,000 |
| Trade and other receivables (a) | 5B | 1,250,061 | 1,793,804 | 2,190,000 |
| Total financial assets | | 1,547,763 | 2,051,502 | 2,440,000 |
| Non-financial assets | | | | |
| Leasehold improvements | 6 | 42,095 | 114,813 | - |
| Buildings (b) | 6 | 213,401 | 640,202 | 491,000 |
| Plant and equipment | 6 | 105,211 | 176,836 | 179,000 |
| Intangibles (c) | 6 | 4,236,088 | 4,524,493 | 3,695,000 |
| Other non-financial assets - prepayments | | 53,262 | 63,250 | 21,000 |
| Total non-financial assets | | 4,650,057 | 5,519,594 | 4,386,000 |
| Total assets | | 6,197,820 | 7,571,097 | 6,826,000 |
| LIABILITIES | | | | |
| Payables | | | | |
| Suppliers | 7A | 312,587 | 94,897 | 53,000 |
| Leases (d) | 7B | 229,782 | 675,500 | 318,000 |
| Other payables | 7C | 94,402 | 64,950 | 59,000 |
| Total payables | | 636,771 | 835,347 | 430,000 |

| | | | | |
|--------------------------------------|----|------------------|------------------|------------------|
| Provisions | | | | |
| Employee provisions | 8A | 794,434 | 740,833 | 839,000 |
| Provision for restoration obligation | 8B | 225,300 | 193,939 | 194,000 |
| Total provisions | | 1,019,734 | 934,772 | 1,033,000 |
| Total liabilities | | 1,656,505 | 1,770,119 | 1,463,000 |
| Net assets | | 4,541,315 | 5,800,978 | 5,363,000 |
| EQUITY | | | | |
| Contributed equity | | 10,059,000 | 9,532,000 | 11,110,000 |
| Reserves | | 30,377 | 30,377 | 41,000 |
| Accumulated deficit | | (5,548,062) | (3,761,400) | (5,788,000) |
| Total equity | | 4,541,315 | 5,800,978 | 5,363,000 |

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 reduction in unspent appropriation is mostly due to the cost for online reporting platform.
- b) Right-of- use asset (AASB 16) are included in Buildings. There was delayed investment in other building as a result of the pandemic.
- c) Intangibles - the variance primarily relates to the delays of the implementation of the new reporting and data management solutions.
- d) Leases - the variance related to decrease to the lease liability for lease payments (net of rebate).

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

Statement of Changes in Equity

Workplace Gender Equality Agency Statement of Changes in Equity as at 30 June 2022

| | 2022 (\$) | 2021 (\$) | Original Budget (\$) |
|--|--------------------|--------------------|-------------------------|
| CONTRIBUTED EQUITY | | | |
| Opening balance | 9,532,000 | 7,555,000 | 10,383,000 |
| Departmental capital budget ^(a) | 727,000 | 1,977,000 | 727,000 |
| Section 51 | (200,00) | | |
| Total transactions with owners | 527,000 | 1,977,000 | 727,000 |
| Closing balance as at 30 June | 10,059,000 | 9,532,000 | 11,110,000 |
| RETAINED EARNINGS | | | |
| Opening balance | (3,731,023) | (3,750,644) | (4,214,000) |
| Comprehensive income | | | |
| Surplus for the period ^(b) | (1,786,663) | 19,621 | (1,574,000) |
| Total comprehensive income | (1,786,663) | 19,621 | (1,574,000) |
| Asset Revaluation Reserve | | | |
| Opening balance | | | |
| Balance carried forward from previous period | 30,377 | 30,377 | 41,000 |
| Other comprehensive income | - | - | - |
| Total other comprehensive income | 30,377 | 30,377 | 41,000 |
| Closing Balance as at 30 June | 30,377 | 30,377 | 41,000 |
| Closing balance as at 30 June | (5,517,685) | (3,731,023) | (5788,000) |

| | | | |
|--------------------------------------|------------------|------------------|------------------|
| | | | |
| Closing balance as at 30 June | 4,541,315 | 5,800,977 | 5,363,000 |

Budget variances

a) In accordance with section 51 of the *Public Governance, Performance and Accountability Act 2013*, \$200,000 of Annual Capital appropriation was withheld. This funding was reappropriated to operating expenditure in FY2021/2022.

b) Comprehensive income - the \$212,662.83 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

Workplace Gender Equality Agency Cash Flow Statement - budget variances for the year ended 30 June 2022

| Notes | 2022 (\$) | 2021 (\$) | Original Budget (\$) |
|--|------------------|--------------------|-------------------------|
| OPERATING ACTIVITIES | | | |
| Cash received | | | |
| Appropriations | 6,467,000 | 5,758,000 | 5,946,000 |
| Sales of goods and rendering of services | 250,820 | 285,891 | 100,000 |
| Net GST received (a) | 241,253 | 421,936 | - |
| Total cash received | 6,959,073 | 6,796,752 | 6,046,000 |
| Cash used | | | |
| Employees (b) | 3,958,722 | 3,533,796 | 3,812,000 |
| Suppliers (b) | 2,506,975 | 2,511,552 | 1,709,000 |
| Total cash used | 6,465,697 | 6,376,273 | 5,521,000 |
| Net cash from operating activities | 493,375 | 420,479 | 525,000 |
| INVESTING ACTIVITIES | | | |
| Cash used | | | |
| Purchase of plant and equipment | 8,074 | 28,592 | - |
| Purchase of leasehold improvement | - | - | - |
| Purchase of intangibles | 817,580 | 2,625,501 | 727,000 |
| Total cash used | 825,654 | 2,654,092 | 727,000 |
| Net cash (used) by investing activities | (825,654) | (2,654,092) | (727,000) |

| | | | |
|---|----------------|------------------|----------------|
| | | | |
| FINANCING ACTIVITIES | | | |
| Cash received | | | |
| Departmental Capital Budget | 818,000 | 2,662,706 | 727,000 |
| Total cash received | 818,000 | 2,662,706 | 727,000 |
| | | | |
| Cash used | | | |
| Principal payments of lease liability | 445,718 | 421,009 | 525,000 |
| Total cash used | 445,718 | 421,009 | 525,000 |
| | | | |
| Net cash from financing activities | 372,282 | 2,241,697 | 202,000 |
| | | | |
| Net increase/(decrease) in cash held | 40,003 | 8,083 | - |
| | | | |
| Cash and cash equivalents at the beginning of the reporting period | 257,698 | 249,615 | 250,000 |
| Cash and cash equivalents at the end of the reporting period | 297,701 | 257,698 | 250,000 |

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.

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)

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

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

The WGEA's outcome 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 *Public Governance, Performance and Accountability Act 2013*.

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

In the process of applying the accounting policies listed in this note, the WGEA has not identified accounting assumptions or estimates that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next reporting period.

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.

AASB1060 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.

The WGEA had no contingent assets and liabilities (2021:nil).

1.6 Taxation

The 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 the WGEA's 2021–22 financial statements.

Note 3: Expenses

| | 2022 (\$) | 2021 (\$) |
|-----------------------------------|--------------|--------------|
| Note 3A: Employee Benefits | | |
| Wages and salaries | 3,229,172 | 2,780,417 |
| Superannuation: | | |
| Defined contribution plans | 385,878 | 346,392 |
| Defined benefit plans | 128,626 | 115,464 |
| Leave and other entitlements | 292,919 | 176,796 |

| | | |
|--------------------------------|------------------|------------------|
| Other employee expenses | 5,186 | 22,434 |
| Total employee benefits | 4,041,781 | 3,441,504 |

Refer to note 8 for accounting policies related to Employee Benefits

| Note 3B: Suppliers | 2022 | 2021 |
|--|------------------|------------------|
| | (\$) | (\$) |
| Consultants and contractors | 331,555 | 177,460 |
| IT and office equipment | 1,690,375 | 1,459,654 |
| Travel related | 9,771 | 38,420 |
| Printing, stationery and publications | 35,636 | 54,390 |
| Other Building related cost | 197,916 | 188,893 |
| Workers Compensation Expenses | 6,945 | 6,108 |
| Audit, legal, subscription, training and insurance | 112,166 | 130,714 |
| Other | 95,795 | 77,166 |
| Total goods and services | 2,480,159 | 2,132,806 |

Goods and services are made up of:

| | | |
|---------------------------------|------------------|------------------|
| Provision of goods | 368,511 | 368,968 |
| Rendering of services | 2,111,648 | 1,763,838 |
| Total goods and services | 2,480,159 | 2,132,806 |

Accounting policy

The WGEA has applied AAB16 Leases from July 2019.

| Note 3C: Depreciation and Amortisation | 2022 | 2021 |
|---|-------------|-------------|
| | (\$) | (\$) |

Depreciation:

| | | |
|--|------------------|----------------|
| Leasehold improvements | 72,717 | 72,717 |
| Depreciation Short Term Lease RoU | 426,802 | 426,802 |
| Plant and equipment | 79,698 | 64,413 |
| Total depreciation | 579,217 | 563,932 |
| Amortisation: | | |
| Intangibles | 1,105,985 | 218,637 |
| Total depreciation and amortisation | 1,685,202 | 782,569 |

Note 4: Income

| | | |
|---------------------------------------|-------------|-------------|
| Note 4A: Rendering of Services | 2022 | 2021 |
| | (\$) | (\$) |

| | | |
|-----------------------|----------------|----------------|
| Rendering of services | 227,879 | 259,900 |
| Total | 227,879 | 259,900 |

Disaggregation of revenue from contracts with customers

Major product/service line:

| | | |
|-------------------|----------------|----------------|
| Research services | 227,879 | 259,900 |
| Total | 227,879 | 259,900 |

Type of customers:

| | | |
|-------------------------|----------------|----------------|
| Non-government entities | 227,879 | 259,900 |
| Total | 227,879 | 259,900 |

Timing of transfer of goods and services:

| | | |
|---------------|---------|---------|
| Point in time | 227,879 | 259,900 |
|---------------|---------|---------|

| | | |
|--------------|----------------|----------------|
| Total | 227,879 | 259,900 |
|--------------|----------------|----------------|

The 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:

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

| | | |
|-------------------------------|-------------|-------------|
| Note 4B: Other Revenue | 2022 | 2021 |
| | (\$) | (\$) |

| | | |
|---|---------------|---------------|
| Resources received free of charge | | |
| Related entities - Auditor's remuneration | 37,000 | 37,000 |
| External entities - in kind support | 9,600 | 9,600 |
| Total | 46,600 | 46,600 |

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.

| | | |
|---|-------------|-------------|
| Note 4E: Revenue from Government | 2022 | 2021 |
| | (\$) | (\$) |

| | | |
|--------------------------------------|------------------|------------------|
| Appropriations: | | |
| Departmental appropriation | 6,146,000 | 6,070,000 |
| Total revenue from Government | 6,146,000 | 6,070,000 |

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

| Note 5A: Cash and Cash Equivalents | 2022 | 2021 |
|---|-------------|-------------|
| | (\$) | (\$) |
| Cash on hand or on deposit | 297,702 | 257,698 |

Accounting policy

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

- a) cash on hand;
- b) 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 | 2021 | 2020 |
|--|------------------|------------------|
| | (\$) | (\$) |
| Services | - | - |
| Appropriations receivable for existing program | 1,160,000 | 1,772,000 |
| GST receivable from the Australian Taxation Office | 90,061 | 21,804 |
| Total trade and other receivables (net) | 1,250,061 | 1,793,804 |

Receivables are expected to be recovered within 12 months and are not overdue. Credit terms are net 30 days (2021: 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".

| Categories of Financial Instruments | 2022 | 2021 |
|---|------------------|------------------|
| Financial Assets at amortised cost | | |
| Cash and cash equivalents | 297,702 | 257,698 |
| Trade and other receivables | 1,250,061 | 1,793,804 |
| Carrying amount of financial assets | 1,547,763 | 2,051,502 |
| Financial Liabilities measured at amortised cost | | |
| Trade creditors | 2,616 | 10,525 |
| Accruals | 309,971 | 84,372 |
| Carrying amount of financial assets | 312,587 | 94,897 |

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 (2021- 2022) | Intangibles | Leasehold improvements | Buildings | Plant and equipment | Total |
|---|--------------------|-----------------------------------|------------------|--------------------------------|------------------|
| | (\$) | (\$) | (\$) | (\$) | (\$) |
| As at 1 July 2021 | | | | | |
| Gross book value | 4,903,515 | 345,851 | 1,493,806 | 343,560 | 7,086,732 |
| Accumulated depreciation | (379,022) | (231,038) | (853,604) | (166,724) | (1,630,388) |
| Net book value 1 July 2021 | 4,524,493 | 114,813 | 640,202 | 176,836 | 5,456,344 |
| Purchase or internally developed | 817,580 | - | - | 8,074 | 825,654 |
| Disposal | - | - | - | (38,255) | (38,255) |
| Disposal (amortisation) | - | - | - | 38,255 | 38,255 |
| Depreciation expense | (1,105,985) | (72,717) | - | (79,698) | (1,258,399) |
| Deprecation on right-of-use assets | - | - | (426,802) | - | (426,802) |
| Net book value 30 June 2022 | 4,236,088 | 42,095 | 213,401 | 105,211 | 4,596,795 |
| As at 30 June 2022 | | | | | |
| Gross book value | 5,721,095 | 345,851 | 1,493,806 | 313,378 | 7,874,130 |
| Accumulated depreciation | (1,485,007) | (303,756) | (1,280,405) | (208,167) | (3,277,335) |
| Net book value 30 June 2022 | 4,236,088 | 42,095 | 213,401 | 105,211 | 4,596,795 |

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 (2021: \$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.

Non-Financial Assets

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:

| | 2022 | 2021 |
|------------------------|--------------|--------------|
| Leasehold Improvements | 3 to 9 years | 3 to 9 years |
| Plant and equipment | 3 to 9 years | 3 to 9 years |
| Buildings | 5 years | 5 years |

Impairment

All assets were assessed for impairment at 30 June 2022. 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

The 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 (2021: 5 years).

All software assets were assessed for indications of impairment as at 30 June 2022.

Impairment tests were carried out during the year which resulted in one asset being impaired (2021 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 right-of-use 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

| Note 7A: Suppliers | 2022 | 2021 |
|--------------------------------|----------------|---------------|
| | \$ | \$ |
| Trade creditors | 2,616 | 10,525 |
| Accruals | 309,971 | 84,372 |
| Total supplier payables | 312,587 | 94,897 |

Settlement is usually made within 30 days.

Note 7B: Leases

| | | |
|-----------------------------|----------------|----------------|
| Leases | 229,782 | 675,500 |
| Total other payables | 229,782 | 675,500 |

Note 7C: Other Payables

| | | |
|-----------------------------|---------------|---------------|
| Salaries and wages | 79,257 | 54,142 |
| Superannuation | 15,145 | 10,808 |
| Total other payables | 94,402 | 64,950 |

Note 7D: Leases

Maturity Analysis

| | | |
|----------------------|----------------|----------------|
| Within one year | 229,782 | 445,719 |
| Between 1 to 5 years | - | 229,781 |
| More than 5 years | - | - |
| Total leases | 229,782 | 675,500 |

Total cash outflow for leases for the year ended June 2022 was \$441,667 (2021: \$424,680).

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

| Note 8A: Employee Provisions | 2022 | 2021 |
|-------------------------------------|----------------|----------------|
| | \$ | \$ |
| Leave - no more than 12 months | 418,943 | 351,354 |
| Leave - more than 12 months | 375,491 | 389,479 |
| Total employee provisions | 794,434 | 740,833 |

Accounting Policy

Liabilities for 'short-term employee benefits' (as defined in *AASB 119 Employee Benefits*) and termination benefits due within twelve 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 (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. The 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.

| <u>Note 8B: Provision for restoration obligation</u> | 2022 | 2021 |
|---|----------------|----------------|
| | (\$) | (\$) |
| Obligation - more than 12 months | 225,300 | 193,939 |
| Total other provisions | 225,300 | 193,939 |

Note 9A: 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 director (whether executive or otherwise) of that entity. The WGEA has determined, in accordance with AASB 124, that the WGEA Director, is the only position to meet the definition of Key Management Personnel.

Key management personnel remuneration is reported in the table below:

| | 2022 (\$) | 2021 (\$) |
|---|----------------|----------------|
| Short-term employee benefits | 273,139 | 256,731 |
| Post-employment benefits | 23,811 | 22,609 |
| Other long-term employee benefits | 3,021 | 12,363 |
| Total key management personnel remuneration expenses¹ | 299,970 | 291,702 |

¹ The 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.

The total number of key management personnel that are included in the above table is 1 (2021:1).

Note 9B: 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

| | Notes | 2022 (\$) | 2021 (\$) |
|---|--------------------|------------------|------------------|
| Assets expected to be recovered in: | | | |
| No more than months: | | | |
| Cash and cash equivalents | 5A | 297,702 | 257,698 |
| Trade and other receivables | 5B | 1,250,061 | 1,793,804 |
| Other non-financial assets - prepayments | | 53,262 | 63,250 |
| Total no more than 12 months | | 1,601,025 | 2,114,753 |
| More than 12 months | | | |
| Leasehold improvements | 6 | 42,095 | 114,813 |
| Buildings | 6 | 213,401 | 640,202 |
| Plant and equipment | 6 | 105,211 | 176,836 |
| Intangibles | 6 | 4,236,088 | 4,524,493 |
| Total more than 12 months | | 4,596,795 | 5,456,344 |
| Total assets | | 6,197,820 | 7,571,097 |
| Liabilities expected to be settled in: | | | |
| No more than 12 months | | | |
| Suppliers | 7A | 312,587 | 94,897 |
| Other payables | 7B | 229,782 | 675,500 |
| Employee provisions | 8A | 418,943 | 351,354 |
| Other payable | | 94,402 | 64,950 |

| | | | |
|--------------------------------------|--------------------|------------------|------------------|
| Total no more than 12 months | | 1,055,714 | 1,186,701 |
| More than 12 months | | | |
| Employee provisions | 8A | 375,491 | 389,479 |
| Provision for restoration obligation | 8B | 225,300 | 193,939 |
| Total more than 12 months | | 600,791 | 583,418 |
| Total liabilities | | 1,656,505 | 1,770,119 |

Note 11: Appropriations

TABLE A: ANNUAL APPROPRIATIONS ('RECOVERABLE GST EXCLUSIVE')

| Annual Appropriations for 2022 | Annual appropriation | Adjustments to Appropriation ^(b) | Total appropriation | Appropriation applied (current and prior years) | Variance ^(c) |
|--------------------------------|----------------------|---|---------------------|---|-------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| DEPARTMENTAL | | | | | |
| Ordinary annual services | 6,146,000 | 250,529 | 6,396,529 | (6,717,529) | (321,000) |
| Capital Budget ^(a) | 727,000 | - | 727,000 | (818,000) | (91,000) |
| Total departmental | 6,873,000 | 250,529 | 7,123,529 | (7,535,529) | (412,000) |

| Annual Appropriations for 2021 | Total appropriation | Adjustments to Appropriation | Total appropriation | Appropriation applied (current and prior years) | Variance |
|--------------------------------|---------------------|------------------------------|---------------------|---|-----------------|
| | \$ | \$ | \$ | \$ | \$ |
| DEPARTMENTAL | | | | | |
| Ordinary annual services | 6,070,000 | 330,925 | 6,400,925 | 6,018,430 | 382,495 |
| Capital Budget ^(a) | 2,260,000 | - | 2,260,000 | 2,654,092 | (394,092) |
| Total departmental | 8,330,000 | 330,925 | 8,660,925 | 8,672,522 | (11,597) |

Notes

^(a) 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. In accordance with section 51 of the Public Governance, Performance and Accountability Act 2013, \$200,000 of Annual Capital appropriation was withheld. This funding was reappropriated to operating expenditure in FY2021/2022.

^(b) These adjustments comprise PGPA Act Section 74 receipts.

^(c) Variance reflects the movement in the cash held and the appropriation receivable over the year.

TABLE B: UNSPENT ANNUAL APPROPRIATIONS ('RECOVERABLE GST EXCLUSIVE')

| Authority | 2022 (\$) | 2021 (\$) |
|-----------------------------|------------------|------------------|
| DEPARTMENTAL | | |
| 2020-21 Appropriation Act 1 | - | 2,055,000 |
| 2021-22 Appropriation Act 1 | 1,160,000 | - |
| 2021-22 Appropriation Act 3 | 200,00 | |
| Cash and cash equivalents | 297,702 | 257,698 |
| Total | 1,657,702 | 2,312,698 |

Note 12: Net cash appropriation arrangements

| Amount Applied | 2022 (\$) | 2021 (\$) |
|------------------------------|----------------|----------------|
| Own source revenue | 227,879 | 259,900 |
| Total amounts applied | 227,879 | 259,900 |

Expenses

| | | |
|-----------------------|----------------|----------------|
| Departmental | 314,000 | 358,662 |
| Total expenses | 314,000 | 358,662 |

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

| <u>Total comprehensive income /(loss) - as per the Statement of Comprehensive Income</u> | 2022 (\$) | 2021 (\$) |
|---|------------------|----------------|
| | -1,786,663 | 19,621 |
| Plus: depreciation/amortisation expenses previously funded through appropriation (department capital budget funding) ^(a) | 1,258,399 | 355,767 |
| Plus: depreciation of right-of-use assets ^(b) | 426,802 | 426,802 |
| Less: lease principal repayments ^(b) | -445,718 | -421,009 |
| Net Cash Operating Balance | (547,179) | 381,181 |

^(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 principal repayment amount reflects the cash impact on implementation of *AASB 16* Leases, it does not directly reflect a change in appropriation arrangements.

(c) WGEA had an approved loss of \$0.6m for 2021-22 (excluding depreciation and amortisation expenses).

Appendix 1:

WGEA Employer of Choice for Gender Equality citation holders 2021-22

As at 30 June 2022, there were 120 EOCGE citation holders.

| | |
|--|---|
| AbbVie Pty Ltd | British American Tobacco Australia |
| Accenture Australia Pty Ltd | Carsales.com Limited |
| AECOM Australia Pty Ltd | Challenger Limited |
| Alcoa of Australia Limited | Charles Sturt University |
| Allens | Charter Hall |
| Allianz Australia Services Pty Ltd | Clayton Utz |
| Arcadis Australia Pacific Pty Ltd | Clough Group |
| Arup Australia Services Pty Ltd | Corrs Chambers Westgarth |
| AstraZeneca Pty Ltd | Daimler Truck and Bus Australia Pacific Pty Ltd |
| ASX Limited | Deloitte Australia |
| Aurecon Australasia Pty Ltd | Dexus Holdings Pty Limited |
| Australian Catholic University Limited | Diageo Australia Limited |
| AustralianSuper Pty Ltd | DLA Piper |
| Avanade Australia Pty Limited | Eclipx |
| AwareSuper | FB Rice |
| Bain & Co | Frasers Property AHL Limited |
| Baker McKenzie Australia | Genworth Financial Mortgage Insurance Pty Limited |
| Bank of Queensland | GHD Pty Ltd |
| Baxter Healthcare Pty Ltd | Gilbert & Tobin |
| Blackmores | Hall & Wilcox |
| Boston Consulting Group Pty Ltd | |

| | |
|--|---|
| Hatch Pty Ltd | Mercedes - Benz Financial Services Australia Pty Ltd |
| HESTA | Mercedes-Benz Australia/Pacific Pty Ltd |
| Holding Redlich Partnership | Mercer (Australia) Pty Ltd |
| IMB Bank | Mercy Health |
| Individual Empowerment Network Pty Ltd | Merri Community Health Services Limited |
| ING Bank Australia | Metcash Trading Limited |
| Investa Office Management Pty Limited | Minter Ellison |
| Jacobs Group (Australia) Pty Ltd | Monash IVF Group |
| Johnson & Johnson Pty Ltd | Motorola Solutions Australia Pty Ltd |
| Kearney | MSD |
| Kellogg (Aust) Pty Ltd | NDY Management Pty Ltd |
| Kimberly-Clark Australia Pty Ltd | Norton Rose Fulbright Australia |
| King & Wood Mallesons (Australia) | Novotech (Australia) Pty Ltd |
| Laing O'Rourke Australia Pty Ltd | ORIX Australia Corporation Limited |
| Lander & Rogers | PepsiCo Australia Holdings Pty Ltd |
| Lion Pty Ltd | Pernod Ricard Winemakers Pty Ltd |
| L'Oreal Australia Pty Ltd | Perpetual Limited |
| Macquarie University | Philips Electronics Australia Limited |
| Maddocks | pitt&sherry |
| Maurice Blackburn Pty Limited | PricewaterhouseCoopers |
| Max Solutions Pty Ltd | Queensland Law Society Incorporated |
| McCullough Robertson Lawyers | Royal Melbourne Institute of Technology |
| McInnes Wilson Lawyers | Russell Kennedy |
| McKinsey Pacific Rim Inc | Sanofi |
| Medibank Private Limited | Seven West Media Limited |
| Medtronic Australia Pty Ltd | Smartgroup Corporation |

SMEC Holdings Pty Ltd

Sparke Helmore Lawyers

St Barbara Limited

Stockland Development Pty Limited

Suncorp Group Limited

Super Retail Group Limited

Tabcorp Assets Pty Ltd

TAL Dai-ichi Life Australia Pty Ltd

TEG Pty Ltd

Telstra Super Pty Ltd

The GPT Group

The NRMA

The Star Entertainment Group

The Trustee for KPMG Australian Service Trust

Thermo Fisher Scientific Australia Pty Ltd

ThoughtWorks Australia Pty Ltd

Toyota Finance Australia Ltd

Transurban Limited

UBS AG

Unilever Australia Limited

UOW Global Enterprises

Victoria University

Viva Energy Australia Pty Ltd

Western Sydney University

Woolworths Group Limited

WSP Australia Pty Limited

YWCA Canberra

⁽¹⁾ Kimberly-Clark, Medtronic and The Star Entertainment Group have previously held the citation, but not for at least a decade.

Appendix 2:

Pay Equity Ambassadors

There were 18 Pay Equity Ambassadors under the program as at 30 June 2022.

| ORGANISATION | NAME | JOB TITLE |
|---|------------------------------|--|
| AKQA | Alisia Muscat | Managing Director, ANZ |
| American Express | Corrina Davison | Country Manager, Australia & New Zealand |
| Aurecon | Louise Adams | Chief Operating Officer |
| Australian Catholic University | Zlatko Skrbis | Vice-Chancellor and President |
| Bartier Perry Lawyers | Riana Steyn | Chief Executive Officer |
| Baxter Healthcare | Steven Flynn | General Manager – Australia & New Zealand |
| EDL Energy | James Harman | Chief Executive Officer |
| Genworth Financial Mortgage Insurance Pty Ltd | Pauline Blight-Johnson | Chief Executive Officer and Managing Director |
| GHD Pty Ltd | Phil Duthie | Executive General Manager Australia |
| IDP Education Limited | Andrew Barkla | Chief Executive Officer |
| Kimberly-Clark | Doug Cunningham | Vice President & Managing Director |
| Maddocks | David Newman | Chief Executive Officer |
| Mercy Health | Adj Prof Stephen Cornelissen | Group Chief Executive Officer |
| Motorola | Con Balaskas | Senior MSSI Vice President & Managing Director |
| Multiplex | John Flecker | Chief Executive Officer |
| Randstad | Nick Pesch | Chief Executive Officer |
| Sandvik Mining | Jim Tolley | Vice President - Sales Areas APC |
| Telstra Super | Chris Davies | Chief Executive Officer |

Appendix 3:

Audit Committee 2021-2022

About the WGEA Audit Committee

Margaret Smylie (Chair)

Margaret is a former Client Services Partner at KPMG, specialising in governance, risk and compliance. She has over 20 years' experience working across a wide range of industries and has spent her career working with clients to build compliant and sustainable businesses and improve governance, risk and compliance practices and outcomes. 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

Member of Institute of Chartered Accountants in Australia

Member of Institute of Certified Practising Accountants in Australia

Member of Institute of Internal Auditors in Australia

Number of meetings attended

2 out of the possible 2 meetings

Membership details

Term on Committee commenced April 2020 and appointed Chair in September 2020.

George Sutton

George is the Partner & National Head of Risk Consulting, Grant Thornton. He has over 20 years professional experience serving clients as a Big 4 partner. Most recently, he was the leader of KPMG's Internal Audit, Risk and Control practice in NSW for 10 years. George has worked with a 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, Australian Institute of Company Directors CA, Institute of Chartered Accountants

Number of meetings attended

2 out of the possible 2 meetings

Membership details

Term on Committee commenced April 2020.

Lauren Humphrey

Lauren is an Associate Partner in McKinsey & 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 Committee commenced September 2021.

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:

<https://www.wgea.gov.au/sites/default/files/documents/WGEA%20Audit%20Committee%20Charter%201%20July%202021.pdf>

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 Public Governance, Performance and Accountability Rule 2014 (PGPA Rule). Page references for WGEA's compliance with these requirements are provided in the right-hand column of the table.

| PGPA Rule Reference | Description | Requirement | Page number |
|---------------------|--|-------------|------------------------|
| 17AD(g) | Letter of transmittal | | |
| 17AI | 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 Act and any enabling legislation that specifies additional requirements in relation to the annual report. | Mandatory | 1 |
| 17AD(h) | Aids to access | | |
| 17AJ(a) | Table of contents. | Mandatory | After front cover page |
| 17AJ(b) | Alphabetical index. | Mandatory | 88 |
| 17AJ(c) | Glossary of abbreviations and acronyms. | Mandatory | 3 |
| 17AJ(d) | List of requirements. | Mandatory | 80 |
| 17AJ(e) | Details of contact officer. | Mandatory | After front cover page |
| 17AJ(f) | Entity's website address. | Mandatory | After front cover page |
| 17AJ(g) | Electronic address of report. | Mandatory | After front cover page |
| 17AD(a) | Review by accountable authority | | |
| 17AD(a) | A review by the accountable authority of the entity. | Mandatory | 4-5 |
| 17AD(b) | Overview of the entity | | |
| 17AE(1)(a)(i) | A description of the role and functions of the entity. | Mandatory | 16-17 |

| | | | |
|--------------------|---|-----------------------------------|-------|
| 17AE(1)(a)(ii) | A description of the organisational structure of the entity. | Mandatory | 18 |
| 17AE(1)(a)(iii) | A description of the outcomes and programmes administered by the entity. | Mandatory | 19-20 |
| 17AE(1)(a)(iv) | A description of the purposes of the entity as included in corporate plan. | Mandatory | 16 |
| 17AE(1)(aa)(i) | Name of the accountable authority or each member of the accountable authority | Mandatory | 1, 17 |
| 17AE(1)(aa)(ii) | Position title of the accountable authority or each member of the accountable authority | Mandatory | 1, 17 |
| 17AE(1)(aa)(iii) | Period as the accountable authority or member of the accountable authority within the reporting period | Mandatory | 17 |
| 17AE(1)(b) | An outline of the structure of the portfolio of the entity. | Portfolio departments - mandatory | N/A |
| 17AE(2) | 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 | N/A |
| 17AD(c) | Report on the Performance of the entity | | |
| | <i>Annual performance Statements</i> | | |
| 17AD(c)(i); 16F | Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule. | Mandatory | 19 |
| 17AD(c)(ii) | <i>Report on Financial Performance</i> | | |
| 17AF(1)(a) | A discussion and analysis of the entity's financial performance. | Mandatory | 29 |
| 17AF(1)(b) | A table summarising the total resources and total payments of the entity. | Mandatory | 29 |
| 17AF(2) | If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: 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. | N/A |
| 17AD(d) | Management and Accountability | | |

| | Corporate Governance | | |
|------------------|---|--------------------------|------|
| 17AG(2)(a) | Information on compliance with section 10 (fraud systems) | Mandatory | 1,31 |
| 17AG(2)(b)(i) | A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared. | Mandatory | 1 |
| 17AG(2)(b)(ii) | 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 | 1 |
| 17AG(2)(b)(iii) | A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity. | Mandatory | 1 |
| 17AG(2)(c) | An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance. | Mandatory | 30 |
| 17AG(2)(d) – (e) | A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance. | If applicable, Mandatory | N/A |
| | Audit Committee | | |
| 17AG(2A)(a) | A direct electronic address of the charter determining the functions of the entity's audit committee. | Mandatory | 79 |
| 17AG(2A)(b) | The name of each member of the entity's audit committee. | Mandatory | 79 |
| 17AG(2A)(c) | The qualifications, knowledge, skills or experience of each member of the entity's audit committee. | Mandatory | 79 |
| 17AG(2A)(d) | Information about the attendance of each member of the entity's audit committee at committee meetings. | Mandatory | 79 |
| 17AG(2A)(e) | The remuneration of each member of the entity's audit committee. | Mandatory | 79 |
| | External Scrutiny | | |
| 17AG(3) | Information on the most significant developments in external scrutiny and the entity's response to the scrutiny. | Mandatory | 31 |
| 17AG(3)(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 | N/A |
| 17AG(3)(b) | Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman. | If applicable, Mandatory | N/A |

| | | | |
|-----------------|---|--------------------------|-------|
| 17AG(3)(c) | Information on any capability reviews on the entity that were released during the period. | If applicable, Mandatory | N/A |
| | Management of Human Resources | | |
| 17AG(4)(a) | An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives. | Mandatory | 32 |
| 17AG(4)(aa) | Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender (d) statistics on staff location | Mandatory | 35-37 |
| 17AG(4)(b) | Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: <input type="checkbox"/> Statistics on staffing classification level; <input type="checkbox"/> Statistics on full-time employees; <input type="checkbox"/> Statistics on part-time employees; <input type="checkbox"/> Statistics on gender; <input type="checkbox"/> Statistics on staff location; <input type="checkbox"/> Statistics on employees who identify as Indigenous. | Mandatory | 35-37 |
| 17AG(4)(c) | Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> . | Mandatory | 32-33 |
| 17AG(4)(c)(i) | Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c). | Mandatory | 35 |
| 17AG(4)(c)(ii) | The salary ranges available for APS employees by classification level. | Mandatory | 37 |
| 17AG(4)(c)(iii) | A description of non-salary benefits provided to employees. | Mandatory | 33 |
| 17AG(4)(d)(i) | Information on the number of employees at each classification level who received performance pay. | If applicable, Mandatory | 39 |
| 17AG(4)(d)(ii) | Information on aggregate amounts of performance pay at each classification level. | If applicable, Mandatory | 38 |

| | | | |
|-----------------|---|--------------------------|-----|
| 17AG(4)(d)(iii) | Information on the average amount of performance payment, and range of such payments, at each classification level. | If applicable, Mandatory | 38 |
| 17AG(4)(d)(iv) | Information on aggregate amount of performance payments. | If applicable, Mandatory | 38 |
| | Assets Management | | |
| 17AG(5) | An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities | If applicable, mandatory | N/A |
| | Purchasing | | |
| 17AG(6) | An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> . | Mandatory | 40 |
| | Reportable consultancy contracts | | |
| 17AG(7)(a) | A summary statement detailing 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 | 40 |
| 17AG(7)(b) | 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 | 40 |
| 17AG(7)(c) | 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 | 40 |
| 17AG(7)(d) | 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 | 40 |
| | Reportable non-consultancy contracts | | |
| 17AG(7A)(a) | A summary statement detailing 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 | 40 |

| | | | |
|-------------|--|--------------------------|-----|
| 17AG(7A)(b) | 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 | 40 |
| | <i>Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</i> | | |
| 17AGA | Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts. | Mandatory | 40 |
| | <i>Australian National Audit Office Access Clauses</i> | | |
| 17AG(8) | 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 | N/A |
| | <i>Exempt contracts</i> | | |
| 17AG(9) | 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 | N/A |
| | <i>Small business</i> | | |
| 17AG(10)(a) | A statement that “[<i>Name of entity</i>] supports small business participation in the Commonwealth Government procurement market. <i>Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.</i> ” | Mandatory | 41 |
| 17AG(10)(b) | An outline of the ways in which the procurement practices of the entity support small and medium enterprises. | Mandatory | 41 |
| 17AG(10)(c) | If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that “[<i>Name of entity</i>] recognises the importance of ensuring that small businesses are paid on time. <i>The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.</i> ” | If applicable, Mandatory | N/A |

| | | | |
|----------------|---|--------------------------|-------|
| | Financial Statements | | |
| 17AD(e) | Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act. | Mandatory | 44-74 |
| | Executive Remuneration | | |
| 17AD(da) | Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule. | Mandatory | 37 |
| 17AD(f) | Other Mandatory Information | | |
| 17AH(1)(a)(i) | If the entity conducted advertising campaigns, a statement that <i>“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.”</i> | If applicable, Mandatory | N/A |
| 17AH(1)(a)(ii) | If the entity did not conduct advertising campaigns, a statement to that effect. | If applicable, Mandatory | 42 |
| 17AH(1)(b) | 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 | N/A |
| 17AH(1)(c) | Outline of mechanisms of disability reporting, including reference to website for further information. | Mandatory | 38 |
| 17AH(1)(d) | Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found. | Mandatory | 42 |
| 17AH(1)(e) | Correction of material errors in previous annual report. | If applicable, mandatory | N/A |
| 17AH(2) | Information required by other legislation. | Mandatory | 42 |

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