



Annual Report

Workplace Gender Equality Agency
2022-23



ISSN: 2202-6355

Online ISSN: 2204-8774

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Contact Us

Enquiries regarding the licence and any use of this document are welcome at:

Workplace Gender Equality Agency

GPO Box 4917

Sydney NSW 2001

Telephone: (02) 9432 7000

Website: wgea.gov.au

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

For any enquiries about the Annual Report, please contact:

Lucy Bradlow

Communications & Campaigns Executive Manager

lucy.bradlow@wgea.gov.au

Contents

Letter of Transmittal	1
Overview	2
2022-23: Year in Review	4
Agency Overview	18
Report on Performance	21
Management and Accountability	33
Financial Statements	45
Appendix 1: WGEA Employer of Choice citation holders	71
Appendix 2: Audit Committee	73
Appendix 3: List of Requirements	74
Index	79



Letter of Transmittal

29 November 2023

Senator the Hon Katy Gallagher
Minister for Women
Parliament House
Canberra ACT 2600

Dear Minister

I have pleasure in presenting to you the Annual Report of the Workplace Gender Equality Agency (WGEA or the Agency) for the 2022-2023 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.

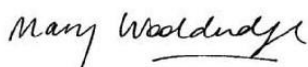
The report has also been prepared pursuant to the requirements for annual reports approved by the Joint Committee of Public Accounts and Audit and as prescribed in the *Public Governance, Performance and Accountability Rule 2014* (the Rule).

This Annual Report covers the period from 1 July 2022 to 30 June 2023, and also includes the Agency's most current report assessment data from Gender Equality reports for the 1 April 2022 to 31 March 2023 reporting period.

I certify that I am satisfied that for the financial year 2022-23 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, reporting and data collection procedures and processes that meet the specific needs of the Agency
- taken all reasonable measures to deal appropriately with fraud relating to the entity.

Yours sincerely



Mary Wooldridge
Chief Executive Officer

Overview

Reader's guide

This Annual Report informs the Minister for Women, Parliament, relevant employers, and the public about the performance of the Agency in 2022-23.

This Report has been prepared according to parliamentary reporting requirements.

The year in review

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

Agency overview

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

Report on performance

Provides specific information on the Agency's performance in 2022-23, including an analysis of its performance as a regulator.

Management and accountability

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

Financial statements

Contains the Agency's audited Financial Statements for 1 July 2022 to 30 June 2023.

Glossary and acronyms

the Act	<i>Workplace Gender Equality Act 2012 (Cth)</i>
the Agency	Workplace Gender Equality Agency
the amending Act	<i>Workplace Gender Equality Amendment (Closing the Gender Pay Gap) Act 2023 (Cth)</i>
APS	Australian Public Service
APSC	Australian Public Service Commission
BCEC	Bankwest Curtin Economic Centre
CO2-e	Carbon dioxide equivalent emissions
Employer Census	The program to which relevant employers submit an annual Reporting Questionnaire, Workplace Profile and Workforce Management Statistics, to WGEA
EOCGE	Employer of Choice for Gender Equality
FOI Act	<i>Freedom of Information Act 1982</i>
GEIs	Gender Equality Indicators as defined in section 3 of the <i>Workplace Gender Equality Act 2012 (Cth)</i>
IPS	Information Publication Scheme
KMP	Key Management Personnel
Legislative Instruments	<i>Workplace Gender Equality (Gender Equality Standards) Instrument 2023 and the Workplace Gender Equality (Matters in relation to Gender Equality Indicators) Instrument 2023</i>
Legislative reforms	Amendments to the <i>Workplace Gender Equality Act 2012</i> made in March 2023 by the <i>Workplace Gender Equality Amendment (Closing the Gender Pay Gap) Act 2023</i> and changes to the associated Legislative Instruments
NABERS	National Australian Built Environment Rating System
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	<i>Public Governance, Performance and Accountability Rule 2014</i>
Relevant employers	Employers that are covered under the <i>Workplace Gender Equality Act 2012</i> for reporting purposes
2022-23 reporting	WGEA Gender Equality Reporting period from 1 April 2022 to 31 March 2023
Respect@Work Report	Australian Human Rights Commission's <i>Respect@Work: Sexual Harassment National Inquiry Report</i>
the 2021 Review	The 2021 Review of the <i>Workplace Gender Equality Act 2012</i>
SES	Senior Executive Service
SME	Small and medium enterprises
Submission groups	Relevant employers that submit reports to the Agency, sometimes on behalf of other relevant employers within their corporate structure
WCAG 2.0	Web Content Accessibility Guidelines
WGEA	Workplace Gender Equality Agency
WGEA Review	The 2021 Review of the <i>Workplace Gender Equality Act 2012</i>
WH&S	Work, health and safety
WH&S Act	<i>Work Health and Safety Act 2011</i>

2022-23: Year in Review

Message from the CEO

The Workplace Gender Equality Agency has worked with intensity and purpose over the past two years to help achieve the Government's bold commitment to become the most gender equal country in the world.

Following the release of the Review of the Workplace Gender Equality Act (the WGEA Review, the 2021 Review) in early 2022, the last financial year has been critical for implementing a majority of the recommendations and doing further work on those that remain.

The *Workplace Gender Equality Amendment (Closing the Gender Pay Gap) Act 2023* was enacted in early 2023. Together with the remade Legislative Instruments, this was a pivotal moment for Australian workplaces.

Key among the legislative reforms is that early in 2024 WGEA will publish employer gender pay gaps for the first time, bringing real transparency and accountability to gender equality in workplaces.

The reform rollout purposefully built in time for employers to prepare for the changes. Since the passage of the legislation, we have focused our efforts on laying foundations that will help employers “get future ready”. Employers have told us where they need help, and we have listened. The activities set out in this Annual Report reflect that.

WGEA's comprehensive Employer Census gives Australia more evidence and insights into what drives workplace gender equality than arguably any other country in the world. The custodianship of this information and the utilisation of it to help accelerate change is both a privilege and a responsibility.

I have no doubt we are up to the challenge created by the Government's commitment. We are now at a new phase of our work as an Agency, where we are a driver of change as well

as a regulator. Over the last year we have worked with individual employers as well as at industry level to build awareness, enhance knowledge and drive actions that work toward the same goal – making workplaces fairer, safer and more equitable for all employees.

“

Our aim now is for WGEA to help workplaces achieve a lot of seconds and thirds until it is no longer remarkable, and we have true gender equality for employees.

— WGEA CEO Mary Wooldridge

”

Achieving our ambitions would not be possible without WGEA's team of talented and dedicated people who exemplify the passion and tenacity we need to tackle this persistent issue. We are also indebted to the commitment and support of the Minister for Women, Senator the Hon Katy Gallagher, her team and the Office for Women, who have shown their personal and professional desire to make workplaces gender equal.






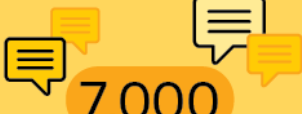


In recent times we have seen a lot of firsts – the first woman Prime Minister, Governor-General, head of the Reserve Bank of Australia, Archbishop and more. Our aim now is for WGEA to help workplaces achieve a lot of seconds and thirds until it is no longer remarkable, and we have true gender equality for employees. It's a bold goal, but one I am confident that we as a nation can achieve.

Mary Wooldridge

Mary Wooldridge
Chief Executive Officer

2022-2023

Key Statistics

 <p>4,822,194 employees covered by our biggest ever WGEA Employer Census</p>	 <p>22.8% for the first time Australia's gender pay gap didn't change from the previous 12 months</p>	 <p>128 Australian employers certified as an Employer of Choice for Gender Equality, including 11 first-time applicants</p>
 <p>52 (of a possible 112) Commonwealth public sector employers participated in voluntary gender equality reporting</p>	 <p>75% increase in followers on LinkedIn, helping drive engagement with the community on issues of workplace gender equality</p>	 <p>550,000 unique visitors to the WGEA website</p>
 <p>90,000 views of the Agency's educational webpage that explains What is the Gender Pay Gap</p>	 <p>7,000 media mentions across print, broadcast and online publications</p>	 <p>38% increase in WGEA staff to support acceleration of change in workplace gender equality</p>
 <ul style="list-style-type: none">✓ 6 of 10 recommendations from the 2021 Review of the Workplace Gender Equality Act implemented, in full or in part, by legislative reforms that passed Federal Parliament in March 2023✓ Over 13,000 unique views of WGEA's webpage dedicated to guiding employers through these reforms✓ Webinars, meetings and publications with a wide range of industry associations and peak bodies to help educate their members on gender equality reforms		

Insights from the WGEA dataset: Progress towards gender equality

WGEA collects the most comprehensive dataset on workplace gender equality in the world, which helps to map trends and progress. Our efforts to achieve gender equality are informed by the findings from our unique dataset, which, in 2022-23, covers 7,444 relevant employers and more than 4.8 million employees. This information shines a spotlight on the experiences of approximately 40% of Australian workers.

In December 2022, WGEA released the results of our 2021-2022 Employer Census. The 2022 Gender Equality Scorecard provided new analysis of the gender pay gaps that exist within industries and occupations, drew new insights on women’s representation at all levels of leadership and investigated trends in flexible work arrangements at Australian workplaces.

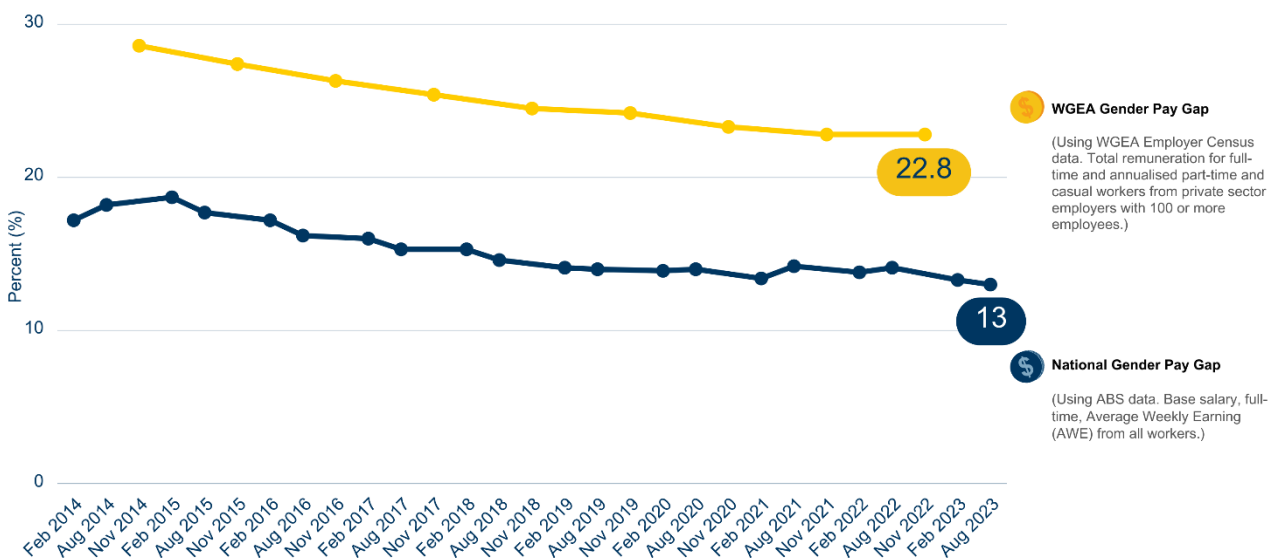
On each measure, the takeaway was clear: employers need to do more to ensure gender equal workplaces. Without significant and urgent action, achieving balanced participation across occupations and sectors will not happen in most working women’s lifetime. Legislative reforms passed by the Parliament in March 2023 aim to reignite employer efforts to advance gender equality through enhanced transparency and accountability, including by publishing employer gender pay gaps.

The gender pay gap

The gender pay gap is a measure of workplace gender equality. It is the difference between the average earnings for men and women, expressed as a percentage of men's average earnings. Gender pay gaps are not a comparison of like roles. Instead, they show the difference between the average pay of women and men across organisations, industries, and the workforce as a whole.

For the first time since employers began reporting to WGEA, the 2022 Gender Equality Scorecard showed progress to close the total remuneration gender pay gap had stalled at 22.8%.

On average, for every \$1 men earnt in Australia, women earnt 77 cents.



Women were half the WGEA dataset but continued to be over-represented in part-time and casual work, with 58% of women employed part-time or casually. Only two out of five full-time employees in Australia were women. WGEA accounts for this in our calculation of the gender pay gap. Using the average annual full-time equivalent earnings (including part-time and casual) for employees ensures that women’s earnings are equally represented and allows comparability over time to show progress, or otherwise, on gender pay gaps.

Findings from the Scorecard showed 7 out of 10 employers had a gender pay gap favouring men and that men were twice as likely to be in the top income bracket as women. The WGEA gender pay gap represents a \$26,596 differential in average annual earnings for women, compared to men.

A roadmap for closing the gender pay gap

Overall, Australian employers have made progress against most of the six gender equality indicators (GEIs) since reporting to WGEA began in 2013-14. But change isn’t happening fast enough. On 30 March 2023, Parliament enacted the *Workplace Gender Equality Amendment (Closing the Gender Pay Gap) Act 2023*. Changes were also made to the associated Legislative Instruments – the *Workplace Gender Equality (Matters in relation to Gender Equality Indicators) Instrument 2023* and *Workplace Gender Equality (Gender Equality Standards) Instrument 2023* (the Legislative Instruments) – which took effect on 6 February 2023.

Key to these reforms is the publication of employer gender pay gaps. WGEA will publish private sector employer gender pay gaps in early 2024 and Commonwealth public sector gender pay gaps in late 2024 or early 2025. This legislative reform is a significant step forward to help accelerate employer action to close their gender pay gaps.



The illustration shows a woman in a yellow dress standing on a stack of four gold coins, and a man in a dark suit standing on a stack of eight gold coins. This visualizes the gender pay gap where men's earnings are higher than women's.

How do you calculate the gender pay gap?

$$\frac{(\text{Average remuneration of men} - \text{average remuneration of women})}{\text{Average remuneration of men}} \times 100$$

WGEA.gov.au

Australian Government Workplace Gender Equality Agency

Latest snapshot of reporting employers

As at 15 September 2023, there were 5,135 submission groups¹, representing 7,444 relevant employers², covering more than 4.8 million Australian employees.

TABLE 1: Reporting employers, by industry, for 2022-23 reporting

Industry	Submission groups (No. of)	Relevant employers (No. of)	Employees (No. of)	Women (%)	Men (%)	Non-binary (%)
Accommodation and Food Services	252	367	240,447	51.9	47.6	0.5
Administrative and Support Services	303	455	286,810	47.5	52.1	0.4
Agriculture, Forestry and Fishing	48	78	20,603	35.0	65.0	0
Arts and Recreation Services	101	149	93,018	51.7	48.0	0.3
Construction	235	398	167,939	26.0	73.9	0.1
Education and Training	538	601	495,594	65.1	34.7	0.2
Electricity, Gas, Water and Waste Services	52	93	57,167	26.1	73.7	0.2
Financial and Insurance Services	326	476	352,434	51.7	48.2	0.1
Health Care and Social Assistance	724	962	768,174	78.3	21.4	0.2
Information Media and Telecommunications	127	178	109,767	40.3	59.4	0.3
Manufacturing	552	837	336,010	27.9	72.1	0
Mining	122	279	180,028	22.0	78.0	0
Other Services	175	225	111,593	55.2	44.6	0.2
Professional, Scientific and Technical Services	670	930	414,498	43.7	56.1	0.1
Public Administration and Safety	30	53	36,723	29.6	70.3	0
Rental, Hiring and Real Estate Services	86	134	45,221	42.8	57.2	0.1
Retail Trade	260	413	745,076	56.2	43.4	0.4
Transport, Postal and Warehousing	177	383	195,237	26.3	73.6	0.1
Wholesale Trade	357	433	165,855	35.9	63.8	0.2
All reporting employers	5,135	7,444	4,822,194	51.0	48.7	0.2

Notes: Industry figures are calculated using the primary industry of a submission group, based on their employee headcount. For the purposes of tables 1 and 2, gender percentages do not total 100% due to rounding.

¹ Submission groups: The majority of relevant employers reporting to WGEA are single employers. However, a proportion are corporate groups with multiple subsidiaries who may be a relevant employer in their own right. If some, or all, of their subsidiaries who are also relevant employers have similar gender equality policies and strategies these subsidiaries can report to WGEA as a 'submission group'.

² Relevant employers: The Act defines a 'relevant employer' as an employer of 100 or more employees. If the relevant employer is a corporation, then a subsidiary of the corporation that employs 100 or more employees is also a relevant employer in its own right.

TABLE 2: Reporting employers, by size, for 2022-23 reporting

Organisation size	Submission groups (No. of)	Relevant employers (No. of)	Employees (No. of)	Women (%)	Men (%)	Non-binary (%)
Less than 250	2,231	2,133 ³	338,945	48.2	51.6	0.2
250 - 499	1,251	1,641	439,521	48.5	51.3	0.1
500 - 999	771	1,255	540,451	47.0	52.7	0.3
1,000 – 4,999	719	1,818	1,544,244	49.7	50.1	0.2
5,000+	163	597	1,959,033	54.3	45.4	0.3



³ Number of submission groups exceeds number of relevant employers as, under the Act, some submission groups have less than 100 employees.

Key Agency activities

Legislative reforms passed the Parliament in March 2023 that expand WGEA's capacity to promote and support gender equality in Australian workplaces.

The passage of the reforms signalled to employers that Australians want to see gender equality firmly embedded in workplace practices and policies. To do this, the legislative reforms purposefully built in time to enable change.

The Agency's focus over the last year has been how we can support employers through this change. We have heard that some employers find the reporting process challenging, so we have put in place measures to streamline reporting and improve the reporting platform.

We know there is still significant confusion about what the gender pay gap is, and why it matters, which can hamper employers' ability to drive change. To meet this challenge, we are undertaking a wide-ranging communications campaign to educate audiences on the gender pay gap and bring everyone into the discussion.

Employers have asked for direction to start and implement their gender equality strategies. In response, we have developed tools and resources to guide the process. We have also expanded our workforce capability by building a team dedicated to providing in-depth advice to employers on workplace gender equality.

These projects are the stepping stones for employer action.

The following sets out our key activities over the last year to support employers and accelerate change.

Drive broader, deeper action with employers

A roadmap to closing the gender pay gap

Passage of the *Workplace Gender Equality Amendment (Closing the Gender Pay Gap) Act 2023* (the amending Act) in March 2023 represents the next chapter in WGEA's evolution

as an Agency. Over the past year, WGEA has worked with the Australian Government to legislate the recommendations resulting from the 2021 Review and begin the implementation process.

WGEA supported the Office for Women in the Department of the Prime Minister and Cabinet as they drove the legislative process. The resulting Bill and remade Legislative Instruments delivered in full, or in part, six of the 10 recommendations made in the Review.

WGEA continues to work with the Government on the remaining recommendations. This includes ongoing research and consultation with employers, public sector agencies, unions, academics, peak and advocacy organisations, and those with lived experience on Recommendations 6 (collection of broader diversity information about employees) and 7.2 (broadening the collection of gender information about employees to include those who identify as non-binary). This work will inform advice to the Government on implementation of those Review recommendations.

Further consultations on employer target setting, as outlined in Recommendation 3 (bridging the 'action gap') – will complement our initial advice and planning. Employer feedback and insights from our collaboration with international subject matter experts will deepen our understanding of target setting and its impacts as a pathway to closing the action gap in Australian workplaces.

Preparing employers for legislative reforms

Essential to successful legislative reform is ensuring reporting employers are equipped to comply and that the new laws help motivate action on gender equality. To do this, WGEA developed and is implementing a communications campaign titled "Get Future Ready" to educate and activate employers. The campaign reaches employers through direct

engagement, third-party spokespeople, and wider communications, particularly via social media.

On the passage of the legislation, WGEA launched the “Get future ready: A guide to understanding changes to WGEA’s legislation” webpage to act as a go-to guide for key information about the reforms. Since its launch, it’s received over 13,000 unique page views.

WGEA also commenced an engagement program with industry associations and peak bodies to educate their members on the legislative reforms and the required changes at an employer level. We have reached out to 35 peak organisations to offer a webinar with members, a meeting with leadership or Board and/or a contribution to the organisation’s communications materials. The response has been very positive, and these engagements continue.

Employer of Choice for Gender Equality

WGEA’s Employer of Choice for Gender Equality (EOCGE) program continued to accelerate change through motivating and acknowledging leading practice employers in 2022-23. Of the 128 current EOCGE citation holders, 11 were first-time applicants, 14 were renewing applicants and 103 were in their interim year from the 2021-23 citation program. The number of new applicants in the 2022-24 cohort represented a net increase of 9.4%. The launch event included an address by Minister for Women, Senator the Hon Katy Gallagher, and a robust panel discussion with three CEOs from EOCGE citation holders; Liz Carnabuci from Medtronic, James Warburton from Seven West Media and Ben Pollack from Urbis. The event was moderated by WGEA’s CEO Mary Wooldridge.

WGEA conducted a workforce analysis of current citation holders which showed positive results from employer action with EOCGEs having, on average, 26% lower gender pay gaps than other reporting employers. It also revealed these employers are closing gender pay gaps faster and successfully implementing work

environments that support more equal sharing of caring responsibilities at home.

The five-yearly review of the citation was completed during this year with research conducted by the Global Institute for Women’s Leadership at the Australian National University and an evaluation of the current EOCGE application model by Deloitte. The Agency is improving the design of the citation in response to the review.

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

Enhance the reporting experience

Nearly 7,500 relevant employers (with 100 or more employees) provided gender equality information to WGEA in 2023. Given the broad employer reach and the commitment to reduce our regulatory burden we invest considerable resources in continually improving the reporting process, including by increasing access to information and resources for employers.

Listening to feedback from the previous year’s reporting, we replaced the questionnaire module, enabling further pre-population of existing data and improving navigation and response capture. We enhanced the reporting portal by expanding the range and depth of self-service information provided, introduced support case management, and improved overall system performance. Further, we increased self-service capabilities within the portal and replaced the Knowledge Hub with a detailed Reporting Guide. These changes led to a 35% reduction in employer requests for support.

In conjunction with these technical changes, WGEA prioritised improving the employer experience across the reporting program. We increased internal capabilities by hiring a Salesforce Developer and implementing a project management system. We also introduced internal service desk capabilities and an enhanced ICT asset management system. This led to a 43% reduction in average days to close service desk

cases during peak periods, with 92% of cases closed within 12 days, meeting our service commitment.

These efforts laid strong foundations for our 2023 Gender Equality Reporting program to be delivered on time with a record 4.82 million employees, representing the largest dataset on record – an increase of 339,071 employees from the 2021-2022 dataset.

Voluntary public sector reporting

In November 2022, WGEA welcomed the passage of the *Anti-Discrimination and Human Rights Legislation Amendment (Respect at Work) Act 2022*, which amended the *Workplace Gender Equality Act 2012* to require Commonwealth public sector employers with 100 or more employees to report to WGEA.

Ahead of mandatory reporting, WGEA worked with the Australian Public Service Commission (APSC) to invite the Commonwealth public sector to report against the six GEIs on a voluntary basis in July 2022. A total of 52 (of a possible 112) Commonwealth public sector employers participated in the voluntary reporting, reflecting a workforce of over 130,000 employees. This includes 40 agencies who employ staff under the *Public Service Act 1999* (APS agencies) and 12 non-APS agencies, such as corporate Commonwealth entities and companies.

Voluntary reporting provided participants with the opportunity to experience the reporting process before it became a requirement. It also helped to inform improvements to the reporting process and guidance ahead of 2023 reporting. It is anticipated that 2023 reporting will include approximately 112 employers from the public sector and will cover a workforce of approximately 220,000 employees.

In July 2023, we released the results of the voluntary reporting in the 2022 Commonwealth Public Sector Gender Equality Snapshot. For Commonwealth public sector employers, this Snapshot was an opportunity to familiarise

themselves with the key datapoints that will be analysed in future annual public sector scorecards and to understand how each datapoint contributes to a larger effort to capture the state of gender equality in the public sector.

The Agency has been working with State and Territory counterparts to implement a 2021 National Cabinet in-principle agreement on voluntary reporting of public sector gender equality data to WGEA. This includes working with the Public Sector Commissioner's Inter-jurisdictional Workforce Data Analytics Committee on a common approach to gender equality data collection and reporting across States and Territories. In parallel, WGEA is working directly with States who have expressed an interest in undertaking a direct reporting approach.

Generate knowledge, insights and tools for change

Educating and engaging employers with new resources

WGEA began 2023 with a review of our educational resources to inform planning to update existing content and create new tools and resources to educate employers and other stakeholders on gender equality focus areas. Additionally, WGEA conducted user research with employers to better understand their needs in terms of knowing what is driving their gender pay gap so that they can take informed action. The insights from this work have informed decisions about education tools and resources.

New analysis leading the national conversation

The Agency continued to publish new research and insights on gender equality in Australian workplaces.

She's Price(d)less: The economics of the gender pay gap

The fourth edition of *She's Price(d)less: The economics of the gender pay gap* quantified drivers of the gender pay gap, finding that gender

discrimination; care, family responsibilities and workforce participation; and industrial and occupational segregation continue to be the three main contributors to the gender pay gap in Australia. These findings provide crucial knowledge that can help government and business take action and build on the progress that has been made. WGEA undertook this work in collaboration with KPMG and Diversity Council Australia.

2022 BCEC Gender Equity Insights

In October 2022, WGEA released its seventh Gender Equity Insights report in collaboration with the Bankwest Curtin Economic Centre (BCEC). The report focused on the role that employers and policymakers have in promoting gender balance across Australian industries. It found workforce segregation was a key driver of the gender pay gap, noting Australia's gender pay gap would narrow by a third if all industries and occupations achieved a 40:40:20 gender split. The report also used WGEA's voluntary data on employees' primary workplace location for the first time, finding that women face a "remoteness penalty" in access to remuneration.

The report was launched in an online event co-hosted by WGEA and BCEC, featuring a panel discussion with Alan Duncan, Director of BCEC, Liz Ritchie, CEO of the Regional Australia Institute, Carol Austin, Director of State Super and WGEA CEO Mary Wooldridge. The event was attended by 438 people, a 14% growth in attendance from the previous online-only event (2020). WGEA engaged audiences in the discussion by creating a postcode gender pay gap finder on its website that allows users to type in their postcode and see the gender pay gap in the area. The webpage has attracted nearly 6,900 unique page visitors.

2022 Gender Equality Scorecard

WGEA released the results of its Employer Census in the annual Gender

Equality Scorecard in December 2022. It shone a light on the state of gender equality at nearly 4,800 employers (via submission groups), covering more than 4.48 million employees, offering insights into the workplaces of approximately 40% of the Australian workforce.

The Scorecard reported on the latest gender pay gap, workforce participation, representation in leadership and employer actions to improve gender equality. In 2022, it showed progress had stalled with the gender pay gap remaining at 22.8%. Insights from analysis of the WGEA dataset highlighted that employer action is key to speeding up the pace of change for workplace gender equality the Scorecard recommended that for Australia to improve workplace gender equality, more workplaces need to understand their gender pay gap, measure it and then set targets to take appropriate action to reduce it.

Leading collaboration between gender equality educators

WGEA held Educator Roundtables in November 2022 and May 2023. The roundtables continue to be well attended by the community of gender



equality educators, which includes tertiary research institutions, industry bodies, advocacy networks and other government authorities.

Supporting the implementation of Respect@Work

Through 2022–23, WGEA continued to support the implementation of recommendations from the Australian Human Rights Commission’s *Respect@Work: Sexual Harassment National Inquiry Report* (Respect@Work Report), released in March 2020.

WGEA’s CEO is a representative on the Respect@Work Council and in July 2022, at the Respect@Work Council Forum, she chaired a panel discussion on mobilising change in workplaces and the role of leadership in preventing and addressing sexual harassment.

In October 2022, the CEO appeared alongside other Council members at the Senate Legal and Constitutional Affairs Legislation Committee’s public hearing on the *Respect@Work Bill*. This Bill passed in November 2022.

In April 2023, the CEO presented on reforms to WGEA’s sexual harassment data collection at the Respect@Work Industry forum. The forum was attended by representatives from government, unions, employers, and industry groups. In addition to these significant events, the Agency has provided ongoing feedback on implementation of the Report’s recommendations and has met regularly with other Council member organisations to coordinate and align implementation activities.

Sexual harassment data collection

WGEA has been working to deliver on Recommendation 42 of the Respect@Work Report, to consider how good practice indicators for measuring and monitoring sexual harassment prevalence, prevention and response may apply to WGEA’s annual Employer Census.

Drawing on the *Good Practice Indicators Framework for Preventing and Responding to Workplace Sexual Harassment* developed by the

Attorney-General’s Department (Recommendation 46), this year, WGEA developed a new set of questions relating to workplace prevention and responses to sexual harassment, harassment on the ground of sex or discrimination. Consultations were conducted with Respect@Work Council members, unions, peak bodies and a sample of employers to refine the questions ahead of their inclusion in the 2022–23 Employer Census. These questions were asked on a voluntary basis. They will become mandatory in 2023–24. This will support meaningful insights into the action employers are taking to prevent and respond to sexual harassment in the workplace.

In line with Recommendation 42, we have also been conducting ongoing research into the collection, specifically, of prevalence data from employers. This includes desktop research into the type of prevalence data already collected by employers and regulators in Australia and overseas.

Research to inform gender equality debates

WGEA continues to use its in-house expertise to contribute to broader gender equality debates. In the past year, WGEA made three submissions to Senate Committees. In September 2022, WGEA made a submission to the Senate Select Committee on Work and Care, which highlighted how EOCGE citation holders address the gender division in work and care by, for example, offering gender-neutral and flexible parental leave.

In January 2023, WGEA made a submission to the Senate Inquiry on the *Paid Parental Leave Amendment (Improvements for Families and Gender Equality) Bill 2022* which also detailed best practice models for parental leave.

In March 2023, WGEA made a submission to the Senate Finance and Public Administration Committee’s inquiry into the *Workplace Gender Equality Amendment (Closing the Gender Pay Gap) Bill 2023*. The submission addressed how

the reforms being implemented by the Bill would enhance employer accountability for gender equality and how WGEA would support employers in publishing their gender pay gaps.

International engagement

WGEA undertook a series of engagements with international delegations and government agencies with the goal of sharing knowledge, informing the most appropriate path forward to fulfil WGEA's new legislative requirement to publish employer gender pay gaps, and seeking out new opportunities that can contribute to Australia's efforts to improve workplace gender equality.

The WGEA CEO was invited to be part of the Australian delegation to the UN Commission on the Status of Women (CSW) in March 2023. CSW is the principal global body dedicated to the advancement of women. The delegation was led by Senator the Hon Malarndirri McCarthy on behalf of the Australian Government. WGEA contributed to discussions on international objectives for gender equality and presented learnings from the Australian experience.

In December 2022, WGEA hosted a delegation from the National Assembly of Korea's Gender Equality and Family Committee. WGEA shared its approach to collecting workplace gender equality data and shared insights into how Korea could strengthen its gender equality approach.

In March 2023, WGEA conducted an online workshop for participants in Laos, as part of a short course on inclusive leadership run by Griffith University. 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 gender equality diagnostic tool.

Throughout early 2023, the New Zealand Ministry for Women sought WGEA's advice and learnings from the Australian experience to assist them in

their policy deliberations. This included multiple meetings to discuss WGEA's reporting framework and pay gap reporting.

Enable and amplify national gender equality momentum

A new approach to social media

WGEA's social media channels traditionally offered content themed on updating our audiences on our work. Over the last year, WGEA undertook an audit of its social media channels to better understand who it was reaching and how it could use social media not only to inform but also to educate.

As a result of this analysis, WGEA shifted its social media strategy to focus primarily on LinkedIn content that educates audiences on the gender pay gap. LinkedIn was chosen because of its high rate of engagement among employer, employee and advocate audiences, although WGEA also maintained channels on Twitter (now X), Instagram and YouTube. The Agency focused on the gender pay gap due to the levels of misinformation on social media around this topic and the importance of ensuring understanding in the lead up to the publication of employer gender pay gaps in early 2024.

The strategy has paid off, with engagement across channels increasing dramatically over the last year. On LinkedIn, the number of followers has increased to more than 28,500 – a 75% increase from the previous year. WGEA's most shared post reached an audience of 61,500, with 53 reposts, nearly 23,600 clicks and 388 likes. Similarly, WGEA's Instagram reach grew by 49%, YouTube by 16% and Twitter/X by 3% (although the platform changes at Twitter/X make progress hard to measure). This strategy will be updated and supplemented as the Agency moves closer to publishing employer gender pay gaps.

Media campaigns to educate the public

To educate the public on workplace gender equality issues and address common misunderstandings around the gender pay gap,

WGEA continues to regularly engage with the media.

In particular, we have used key moments, such as the publication of our annual Gender Equality Scorecard and Equal Pay Day, to educate broader audiences on the difference between the gender pay gap and equal pay, and why workplace gender equality is crucial to thriving businesses and a fair and flourishing economy. In addition, we continue to engage on issues of the day through commentary in media and thought leadership pieces across a range of media outlets.

In 2022-23 WGEA published 13 press releases and nine opinion editorial pieces. Our total number of media hits was 7,000 covering broadcast, print and online publications – 40 of those were front page mentions.

Improved website for ease of access to information

Based on feedback that users found it challenging to navigate key areas of WGEA's website, we undertook a short-term project to review the website and revise elements to enhance usability and access.

We updated the website's navigation, content across most frequently visited pages and overall design. This project saw a 48% increase in search engine traffic from the previous year and a 43% increase in search traffic for key terms, including "gender pay gap" and "workplace gender equality". The Agency's website attracted more than 550,000 unique visitors between 1 July 2022 and 30 June 2023. There were nearly 90,500 unique views of our page educating audiences on 'What is the Gender Pay Gap' and more than 43,000 views of the Data Explorer, which is accessed via the WGEA website.

Further work focused on identifying opportunities to improve the Data Explorer – the Agency's online platform that visualises information reported to us by employers and allows the public to use our dataset to make comparisons of

performance across industries, businesses, and occupations. This work will continue through 2023-24.

Speeches, engagements, and collaborations

As part of our efforts to educate and engage employers and the community in advancing gender equality, WGEA's CEO and Executive Managers regularly participate in workshops, presentations, webinars, and podcasts. In addition to these events, which come at the request of individual employers, advocacy groups, and peak body and industry associations, Agency representatives also appear at major workplace Summits and Conferences to provide evidence-informed commentary on issues of workplace gender equality. Keynote speeches and panel discussions attended by Agency representatives in 2022-23 included the Australian Financial Review Workforce Summit, the Salesforce World Tour, the Workplace Wellness Festival and Business in Heels Gender Equity Awards. Executives appeared on long-form podcasts including My Millennial Career and Future Women and were a part of Women's Agenda: The Keynotes and McKinsey's video series titled 'Reinventing the world of work.'

The Agency partnered with various stakeholders for events on topics including the legislative reforms, the gender pay gap, WGEA's Gender Equality Scorecard, or to offer practical advice addressing pay equity, women in leadership and sexism in the workplace. This has included presentations or webinars with the Australian Retailers Association, Australian Institute of Company Directors, Australian Human Resources Institute, Science in Australia Gender Equity, and the Australia and New Zealand School of Government (ANZSOG).

Agency Progress Report

WGEA's biennial Progress Report was tabled in Parliament on 17 March 2023. The Report shows progress against the GEIs in the 2020–21 and

2021–22 reporting periods and also sets out the Agency’s work in the context of the last nine years of reporting. The Progress Report was also an opportunity to highlight the importance of the WGEA reforms, including an updated Agency strategy and work emerging from the 2021 Review and the Respect@Work Report, which will contribute to accelerating the rate of change for workplace gender equality in coming years.

Enhance our people’s capability to accelerate change

Growing and expanding our team

From 2022-23, the Australian Government allocated an additional \$17.5 million in funding over four years to the Agency to implement the recommendations from the 2021 Review of the WGE Act. As a result, the Agency has grown our staffing level from 35.1 Full-Time Equivalent (FTE) roles to 48.4 FTE, an increase of 38% between 30 June 2022 and 30 June 2023. These new roles support WGEA to deliver our expanded remit as we progress implementation of legislative reforms resulting from the amending Act and remade Legislative Instruments.

The Agency was authorised for our first Senior Executive Service (SES) position with the creation of a Chief Operating Officer (COO) role. Janette Dines brings deep expertise and experience key to our role as a regulator, our engagement with government on policy reform and the operations of the Agency.

We have established two new teams to sharpen the Agency’s expertise, including a dedicated Data and Analytics team that’s equipped to deliver expanded and targeted analysis, insights and visualisations of our dataset. These deeper insights will support WGEA to continue to offer evidence-informed advice to government and employers. In addition, Recommendation 9 of the

WGEA Review found that WGEA should develop tailored solutions to better support employers to drive gender equality in Australian workplaces. To help deliver recommendation, WGEA established a Capacity Building team in late 2022, dedicated to supporting employers to drive gender equality. This team will provide support and guidance to employers through direct intervention projects, change management services and learning and advisory programs.

Agency Overview

About the Agency

The Workplace Gender Equality Agency is responsible for promoting and improving gender equality in Australian workplaces.

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

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

Our values

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

Our dataset

The Act requires private sector and Commonwealth public sector employers with 100 or more employees to report to the agency annually against six standardised gender equality indicators (GEIs) by completion of a workplace profile, workforce management statistics, and a reporting questionnaire.

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

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

Our key activities

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

- enhancing the reporting experience
- generating knowledge, insights and tools for change through our comprehensive dataset, education and research
- driving broader, deeper action with employers
- enabling and amplifying national gender equality momentum
- enhancing our people's capability to accelerate change.

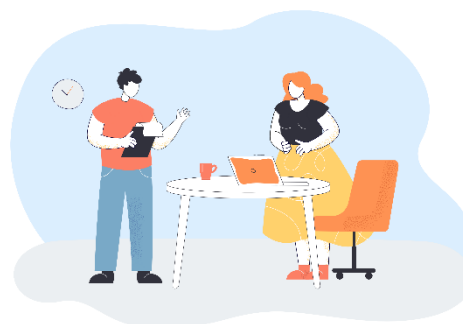
Our role and functions

The Act outlines our role and functions as follows:

- advise and assist employers in promoting and improving gender equality in the workplace
- develop, in consultation with relevant employers and employee organisations, benchmarks in relation to 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.

Organisational structure

The CEO 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 CEO of the Agency on 19 May 2021.



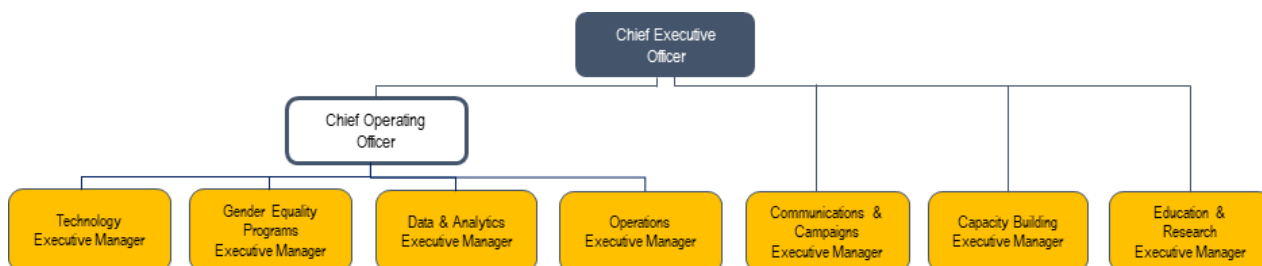
Workforce

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

FIGURE 1: Organisational structure of the WGEA as at 30 June 2023



FIGURE 2: Organisational structure of the WGEA as at 1 July 2023



Report on Performance

Annual performance statement

The 2022-23 WGEA Annual Performance Statement has been prepared in accordance with the requirements of section 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) for the 2022-23 financial year. It reflects WGEA's performance in accordance with section 39(2) of the PGPA Act.

Performance reporting framework

WGEA's Annual Performance Statement reports on the period from 1 July 2022 to 30 June 2023 and provides an assessment of performance against key activities, performance measures and targets in the Corporate Plan 2022-26. In 2022, the Agency reviewed its performance reporting framework and introduced changes aimed at aligning with the outcome of our strategic review and key activities. The Agency incorporates its regulatory functions and performance broadly within the Corporate Plan 2022-26 and has included measures aligned with the three principles of regulator best practice.

Our purpose

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

The Corporate Plan 2022-26 outlines the strategic priorities we focus on to accelerate change in Australian workplaces to deliver on our purpose. These are:

1. Enhance the reporting experience and expand our dataset.
2. Generate knowledge, insights and tools for change through our data.
3. Drive broader, deeper action with employers.
4. Enable and amplify national gender equality momentum.
5. Grow the team and enhance capability to accelerate change.

Analysis of performance against purpose

The Agency has delivered on all performance criteria in the 2022-23 year. A summary of the performance criteria is as follows:

- increasing the data set and the depth of our insights on the data collected
- improvement of the reporting experience and supporting the 2021 Review and related reforms
- expanding our capacity to further drive action on gender equality.

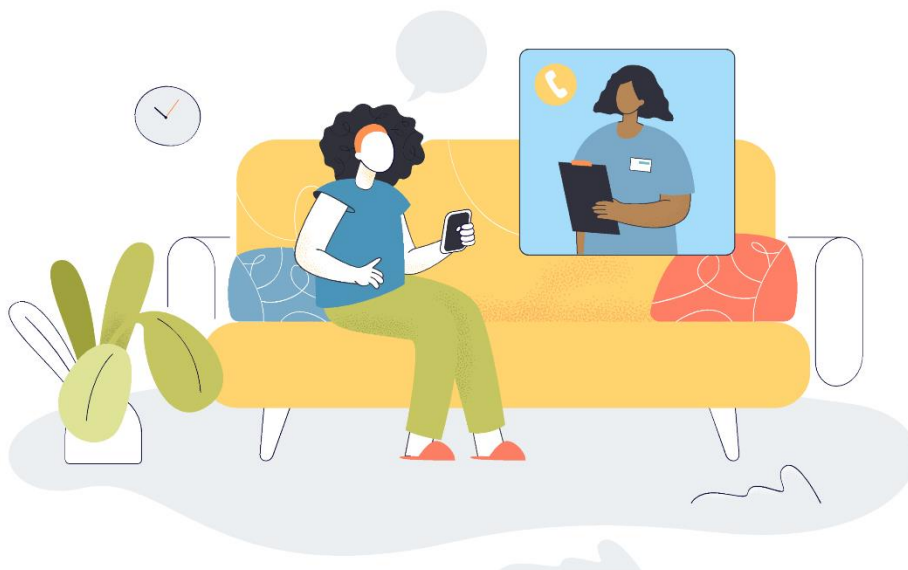
The Agency has released nine years of data to date, and the tenth annual reporting submission period has now closed. Capturing and reporting on workplace GEIs has delivered the most comprehensive dataset of workplace gender equality in the world with the tenth year collecting data on the largest number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

Passage of the amending Act in March 2023 enhances the value of our world-leading dataset, the Agency's role and responsibilities, and our capacity to drive change. WGEA worked with the Australian Government on the recommendations emerging from the 2021 Review to translate the recommendations into legislation and begin the implementation process. The Agency has focused on the key areas of change required to deliver on these amendments and continues to work with the Government on the outstanding recommendations. Key to this was the attraction and recruitment of additional human resources. We have worked on embedding an enabling organisational structure including by establishing a new Capacity Building team and a dedicated Data and Analytics team. Alongside this, we have also conducted a comprehensive project to deliver changes to the employer reporting platform, the data warehouse, and a review of educational resources for employers.

This year marks the third year of Gender Equality Reporting on the rebuilt Gender Equality Reporting platform. Over the past twelve months, the Agency has continued work to reduce the burden on employers by improving the reporting experience, replacing the questionnaire module, replacing the Knowledge Hub with a comprehensive help manual and increasing self-service capabilities within the platform. This has resulted in further reductions in support requests.

In December 2022, the Agency released its annual Gender Equality Scorecard, reporting and analysing the gender equality reporting data provided to us by employers with 100 or more employees, as required under the Act. 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. The Agency continues to innovate ways to inspire and encourage progress towards gender equality and will expand our data visualisation tool to enable and support the publication of employer gender pay gaps in early 2024.

Further discussion and statistics on key Agency activities aligned with our legislative mandate can be found in the **2022-23 Year in Review** section of this report.



Results

STRATEGIC PRIORITY 1: Enhance the reporting experience and expand our dataset

Key Agency activities

- Continuous improvement of the reporting experience for employers
- Implementation of public sector program
- Support implementation of recommendations of 2021 Review
- Support the implementation of Respect@Work Report to measure and monitor sexual harassment

Targets/Outcomes: MET

2022-23 Targets / Outcomes

Voluntary Commonwealth public sector reporting in 2022. Mandatory and operational in 2023

Establishment of public sector benchmarking, broader dataset comparisons

New Questionnaire module operational

Improved Knowledge Hub and Help Desk responsiveness for reporting employers

Meaningful measures of sexual harassment are identified and incorporated into WGEA reporting

Opportunities for increased impact legislated (the Act, the amending Act) or tabled (Legislative Instrument) and implemented

Criterion source

- Workplace Gender Equality Agency 2022-23 Corporate Plan
- Workplace Gender Equality Agency – Entity resources and plan performance 2022-23 Portfolio Budget Statement (PBS)

Result against performance criterion

WGEA worked with the APSC to invite the Commonwealth public sector to report against the six GEIs on a voluntary basis in July 2022. A total of 52 (of a possible 112) Commonwealth public sector employers participated in the voluntary reporting, reflecting a workforce of over 130,000 employees.

The data collected was used to develop a Snapshot report for release in the new financial year. This Snapshot provides the key datapoints that will be analysed in future annual public sector scorecards and captures the state of gender equality in the public sector.

WGEA has built a mandatory Public Sector Reporting Program operational for 2023 reporting. It is anticipated that 2023 reporting will include approximately 112 employers from the public sector and will cover a workforce of over 220,000 employees.

The Agency has replaced the Gender Equality Reporting questionnaire module with a new more efficient questionnaire with improved navigation and overall better performance and stability.

Key improvement outcomes include:

- ✓ Greater ability to navigate the portal
- ✓ Increased self-service capabilities, reducing the need to contact WGEA for support for simple account changes
- ✓ Replacement of the Knowledge Hub with a comprehensive Reporting Guide led to increased self-sufficiency of reporters, reduced the number of support requests and reduced the overall time to complete Gender Equality Reporting
- ✓ Increased searchability and simplified knowledge articles for improved clarity and understanding of reporting requirements
- ✓ Achieved an overall reduction in support resolution times and support requests. This includes:
 - 19% reduction in support requests
 - 43% reduction in average days to close service desk cases
 - 92% of cases closed within 12 days, meeting our Service Charter.

Throughout 2022–23, WGEA continued to support the implementation of recommendations from the Respect@Work Report. This year, WGEA developed a new set of questions relating to workplace prevention and responses to sexual harassment, harassment on the ground of sex and discrimination. These questions were asked on a voluntary basis in 2022-23. They will become mandatory in 2023-24.

In March 2023 the amending Act was passed. WGEA engaged with the Office for Women in the Department of the Prime Minister and Cabinet and provided support for the legislative process. The resulting Bill and remade Legislative Instruments delivered in full, or in part, on six of the 10 recommendations made in the 2021 Review.

STRATEGIC PRIORITY 2: Generate knowledge, insights and tools for change through our data

Key Agency activities

- Deliver targeted insights for reporting employers
- Generate new insights from expanded dataset

Targets/Outcomes: ON TRACK across the duration of the multi-year program

2022-23 Target / Outcomes

New insights released deepening understanding and engaging new discussions
 New leading practice benchmarks developed and released
 New Maturity Dashboard is used by employers to motivate change

Criterion source

- Workplace Gender Equality Agency 2022-23 Corporate Plan
- Workplace Gender Equality Agency – Entity resources and plan performance 2022-23 PBS

Result against performance criterion

The fourth edition of *She’s Price(d)less: The economics of the gender pay gap* included an analysis of the gender pay gap by industry and occupation using WGEA’s gender equality reporting data. The report

quantified drivers of the gender pay gap, finding that the single largest contributor to the gender pay gap in Australia is gender discrimination which contributes to 36% of the total gap.

In October 2022, WGEA released its seventh Gender Equity Insights report in collaboration with the Bankwest Curtin Economic Centre (BCEC). The report focused on the role that employers and policymakers have in promoting gender balance across Australian industries. The report was launched in an online panel discussion event co-hosted by WGEA and BCEC. The event was attended by 438 people, a 14% growth in attendance from the previous online-only event (2020).

The five-yearly review of the citation was completed during this year with research conducted by the Global Institute for Women’s Leadership at the Australian National University and an evaluation of the current EOCGE application model by Deloitte.

The Agency is on track to develop further tools for employers to understand their maturity and progress in achieving gender equality.

STRATEGIC PRIORITY 3: Drive broader, deeper action with employers

Key Agency activities

- Development of a Gender Equality Communities of Practice
- Establish new Capacity Building team to work with employers

Targets/Outcomes: ON TRACK across the duration of the multi-year program

2022-23 Target / Outcomes

New Capacity Building team operational and engaging employers directly
Community of Practice operational and actively utilised

Criterion source

- Workplace Gender Equality Agency 2022-22 Corporate Plan
- Workplace Gender Equality Agency – Entity resources and plan performance 2022-23 PBS

Result against performance criterion

WGEA established the Capacity Building team in October 2022. This team is dedicated to supporting employers to drive gender equality by offering support and guidance to employers through direct intervention projects, change management services and learning and advisory programs.

WGEA is actively facilitating employer engagement and collaboration to improve gender equality performance and Gender Equality Educator roundtables continue.

Detailed investigation of the build and success of a dedicated Community of Practice platform was undertaken.

STRATEGIC PRIORITY 4: Enable and amplify national gender equality momentum

Key Agency activities

- Run campaigns for change that leverage WGEA data and insights
- Utilise employer pay gap transparency to motivate employers
- Support and collaborate with others committed to gender equality
- Revamp Agency website to enhance usability

Targets/Outcomes: ON TRACK across the duration of the multi-year program

2022-23

Target/Outcomes

Delivery of targeted campaigns
 Publishing employer gender pay gap education campaign undertaken
 Increased partnerships on tools and research
 Improved utilisation of tools and resources on website
 Improved click through rate from social media

Criterion source

- Workplace Gender Equality Agency 2022-22 Corporate Plan
- Workplace Gender Equality Agency – Entity resources and plan performance 2022-23 PBS

Result against performance criterion

The Agency delivered public, targeted communications campaigns to improve employer understanding of the gender pay gap and actions to improve workplace gender equality, including:

- 2022 Equal Pay Day (August 2022)
- ABS gender pay gap (August 2022 and February 2023)
- 2022 Gender Equality Scorecard (December 2022)

WGEA’s ongoing research collaborations to build understanding of the gender pay gap and to inform employer action included the July 2022 *She’s Price(d)less* research report, a collaboration with KPMG and Diversity Council Australia, and the *BCEC WGEA Gender Equity Insights* series (released October 2022).

Review of, and improvements made to, Search Engine Optimisation and website navigation and functionality have increased website traffic and engagement. The Agency published educational webpages themed around explaining the changes implemented by the legislative reforms and pages breaking down the gender pay gap, how it’s calculated and identifying how employers can take action.

The Agency’s website attracted more than 550,000 unique users between 1 July 2022 and 30 June 2023, including more than 90,000 unique views of our page educating audiences on ‘What is the Gender Pay Gap.’

The Agency redesigned the approach to social media to improve click through to website content. In the 12-month period, WGEA improved engagement on social media channels including a 75% increase in the number of followers on LinkedIn. The most shared post reached an audience of 61,500, with 53 reposts, nearly 23,600 clicks and 388 likes. Instagram reach grew by 49%, YouTube by 16% and Twitter/X by 3%.

STRATEGIC PRIORITY 5: Grow the team and enhance the capability to accelerate change

Key Agency activities

- Implement workforce management and operational plan to support growth
- Deliver staff training and development and talent management plan

Targets/Outcomes: ON TRACK across the duration of the multi-year program

2022-23 Target / Outcomes

Staff recruited and on-boarded, in line with timeframe

Infrastructure in place, including new tools to facilitate collaboration and hybrid working environment

Staff have skills and capabilities to meet and deliver on new Agency priorities and initiatives

Criterion source

- Workplace Gender Equality Agency 2022-22 Corporate Plan
- Workplace Gender Equality Agency – Entity resources and plan performance 2022-23 PBS

Result against performance criterion

As at 30 June 2023, the Agency had 48.4 FTE (full-time equivalent) staff, a 38% increase from 35.1 as at 30 June 2022 (this represents an actual headcount increase from 37 staff to 50 staff). Over 40 selection processes were undertaken, with challenges experienced in attracting candidates in a tight market and delays in successfully filling roles.

The Agency undertook a review of the operating model, and a revised organisation structure was designed and delivered to support the expanded operations and bring focused capability and expertise.

WGEA also undertook a careful and comprehensive design process that considered required capabilities for existing roles and new additional roles. It enabled the Agency to identify areas for skill development and to resource the workforce with staff with appropriate and aligned skills and capabilities.

The WGEA office space has been modified to support these additional staff, as well as hybrid working arrangements. The office space was designed with additional technology-enabled meeting and breakout spaces for both in-person and online engagement and collaboration.

Performance as a regulator

The *Workplace Gender Equality Act 2012* gives WGEA both regulatory and educational functions and responsibilities. In our capacity as a regulator, we uphold the Government’s principles of regulatory best practice. We are committed to continuous improvement; building trust; risk-based and data-driven regulation; and collaboration and engagement, as articulated in the Regulator Performance Guide (July 2021).

We embed and act in accordance with these principles by:

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

The Agency incorporates our regulatory functions and performance broadly within our Corporate Plan 2022-23 and has undertaken an assessment of our performance under measures aligned with the three principles of regulator best practice, outlined in the Regulator Performance Guide.

PRINCIPLE 1: Continuous improvement and building trust

Performance measures	<ul style="list-style-type: none"> • 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. The Agency will support the implementation of the recommendations of the 2021 Review and deliver changes to the reporting requirements
Key Agency activities	<ul style="list-style-type: none"> • 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 we collect. Each year, WGEA records feedback from organisations during the reporting period. This feedback is assessed and actioned before the next year’s cycle commences. The Agency regularly reviews and modifies the regulatory impact reporting has on businesses to inform pathways for improved experience.

WGEA develops and maintains meaningful relationships with stakeholders, including through individual meetings with employers as well as undertaking regular public speaking engagements that contribute to the national conversation on gender equality.

Throughout the year, we have also undertaken a formal review of the success of the year’s Gender Equality Reporting and EOCGE programs. In 2022-23, the Public Sector Reporting Pilot Program was incorporated into this review. This work was carried out in line with the Agency’s Strategic Plan and priorities to reduce the burden on employers by streamlining our key programs. The formal review process includes a review of all support requests, a review of support operations, and engagement with reporting employers and industry groups to identify areas for improvement. It identified that the key areas of focus for the upcoming period should include changes to reporting and data collection processes, overall user experience, and knowledge resources available to support employers through the reporting process. These program reviews have provided a regular pulse check of the operating environment for reporting organisations.

We have continued to expand our awareness of whole of 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. We are also in dialogue with the Office of the National Data Commissioner.

The Agency regularly communicates relevant information to employers: 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 communications activities to employers was supporting them in the use of the new reporting questionnaire and expansion of self-service capabilities within the portal through an improved online help knowledge hub (Reporting Guide). 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 the 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 provided the 2020-22 Progress Report to the Minister in February 2023.

PRINCIPLE 2: Risk-based and data-driven

Performance measure	<ul style="list-style-type: none"> • Undertakes regular reviews of its approach to promoting compliance and processes administered to respond to the current environment
Key Agency activities	<ul style="list-style-type: none"> • 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

WGEA regularly reviews our approach to promoting compliance. Each year, we communicate regularly with CEOs and reporting contacts of relevant employers about their reporting obligations. Taking a constructive, supportive approach, these communications include links to key educational and support materials.

The Agency actively supports employers to complete their reporting obligations. After the Gender Equality Reporting 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. 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 are proactively identified and contacted by email. Any organisations that do not respond to the email are then contacted by phone and are supported by an Agency staff member to finalise the submission of the report.

In 2022-23, the Agency continued to improve the data collection process and data governance. In the reporting period, two new teams were designed with a view of splitting dual functional areas from the “Reporting and Technology” and “Research, Data and Education” teams. They are:

- **Data and Analytics:** Established specifically to focus on Agency reporting data and governance
- **Gender Equality Programs** Established to focus on Gender Equality Reporting, Public Sector Reporting and the EOCGE citation program.

These two teams formalise and recognise the importance of these two disciplines in their own right, with direct Executive Manager control and responsibility under the newly-appointed Chief Operating Officer.

Consistent with its compliance posture to work with employers, the Agency will exercise its discretion under Section 17 of the Act to grant an extension to the reporting period if there are reasonable grounds.

Under Section 19D of the Act, the Agency may, by electronic or other means, name an employer if they fail, without reasonable excuse, to comply with the requirements of the Act. The Agency continues to work with organisations who are non-compliant to complete their reporting obligations and become compliant. The non-compliant organisations for the 2022-23 reporting period are available on the Agency’s website.



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 a 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 Agency activities

- WGEA is open and transparent in our dealings with relevant employers

Assessment

ON TRACK across the duration of the multi-year program

Analysis

WGEA develops and undertakes a program of reporting review and improvement to meet legislative requirements, ensure clarity and to minimise compliance costs. To facilitate this, we seek feedback from employers through working groups, online feedback mechanisms and regular surveys.

The Agency frequently receives feedback from organisations in relation to the process of reporting and the reporting requirements. We also undertake a full program implementation review at the end of each reporting cycle, including a detailed analysis of all technical, information and support requests received during that year's reporting. This process determines the success of the reporting program against key success measures and identifies areas that were problematic to reporters across the reporting year. The Agency continues to receive positive feedback on the quality of its enhanced information resources and tools made available to employers.

As a result of the notification and access requirements of the Act, the Agency may receive comments from employees and employee organisations concerning the accuracy of the content of a relevant employer's compliance report. These comments can be submitted anonymously. If action is required, the Agency contacts the employer to request clarification and/or an amendment to their report.

In response to increased requests for assistance from reporting organisations, the Agency has engaged and trained additional customer support staff and undertaken 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. This includes written guidance, screen shots, templates, indicative formats, calculators, and videos that are compliant with WCAG 2.0 requirements.

Financial performance

Government revenue from departmental and capital appropriation was \$10.576 million in 2022-23 – an increase of \$3.903 million from 2021-22. This is a result of additional funding of \$3.900 million that was received through the Women’s Leadership Package⁴ to allow for the Agency to deliver on the recommendations of the WGEA Review to increase our capacity to drive change and action on gender equality.

Expenditure in 2022-23 increased 22% from the previous year to \$10.572 million due to the activities related to the Women’s Leadership Package and *Respect@Work*.

Expenditure on suppliers was \$3.346 million or 32% and included:

1. IT and office equipment
2. contractors
3. travel and training for staff
4. subscriptions, printing and publications
5. lease costs associated with premises \$0.460 million.

Expenditure on employee benefits was \$5.234 million or 50% of total expenditure.

TABLE 3: Agency resource statement

	Actual available appropriation for 2022-23 \$'000	Payments made 2022-23 \$'000	Balance remaining 2022-23 \$'000
Ordinary annual services			
Departmental appropriation ⁽¹⁾	\$13.086	\$9.987	\$3.099
Total resourcing and payments	\$13.086	\$9.987	\$3.099
	2022-23	2021-22	
Average Staffing Level (number)	51	36	

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

⁴ Commonwealth Government of Australia (2022) [Budget 2022-23: Budget Measures Budget Paper No. 2](#), 1 November 2023, p. 65

Management and Accountability

Corporate governance

During 2022-23, the Agency operated under the *Public Governance, Performance and Accountability Act 2013*. The Chief Executive Officer, Mary Wooldridge, is the accountable authority of the Agency.

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

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

Executive management

To support the significant expansion of the Agency remit and growth of the team, the role of Chief Operating Officer was established in October 2022 and the incumbent commenced in January 2023. As at July 2023, the Executive was comprised of the CEO, the COO and seven Executive Manager positions.

The Executive Managers for Communications and Campaigns, Education and Research, and Capacity Building report to the CEO, Mary Wooldridge. Executive Managers for Gender Equality Programs, Operations, Technology, and Data and Analytics report to the COO, Janette Dines.

- **Chief Executive Officer:** Mary Wooldridge
- **Chief Operating Officer:** Janette Dines
- **Capacity Building Executive Manager:** Samone McCurdy
- **Communications and Campaigns Executive Manager:** Lucy Bradlow
- **Data and Analytics Executive Manager:** Kevin Yap
- **Education and Research Executive Manager:** Penelope Cottrill
- **Gender Equality Programs:** Tori Gooding
- **Operations Executive Manager:** Anne Beath
- **Technology Executive Manager:** Steven Douek

Planning and Reporting

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

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

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

Our 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 in line with the performance measures in our Corporate Plan and against the performance criteria in our Portfolio Budget Statements, through our Annual Performance Statements (presented from page 21 of this report), as required under section 39 of the PGPA Act.

Fraud control and risk management

During 2022-23, 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 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 and investigation and by adhering to reporting procedures and processes.

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

External scrutiny

The Agency is subject to an annual statutory audit performed by the Australian National Audit Office (ANAO). The outcomes of the 2022-23 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 CEO on the Agency's governance framework and its financial statement responsibilities.

More information about the Audit Committee is included in **Appendix 2**.

There have been no significant developments in external scrutiny of WGEA during 2022-23.

Managing our human resources

Assessment of effectiveness

Our Agency staff are highly specialised, engaged, and motivated team members. The successful delivery of our strategic priorities depends on the effective engagement and management of our people as well as

our ability to attract, develop and retain staff who demonstrate integrated leadership capabilities. We invest in individual and organisational excellence, working to develop and embed key capabilities to enable us to continue to deliver on our priorities.

In response to staff feedback, during the year we have focused on ensuring our managers and staff had access to key information and the tools and resources required to meet the daily requirements of their jobs. Our employee engagement index of 82% and responses in the 2022 APS Census provided a solid understanding of our staff's views on the strengths of the WGEA workplace culture and areas for improvement. Our results indicated our staff continued to be strongly engaged, productive and committed to delivering outcomes for the Government and for Australians.

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* commenced January 2019 with a replacement determination approved on 22 February 2022 providing an increase to salaries payable to all employees of 1.7% taking effect on 1 July 2022. An amendment subsection 24(1) determination was approved on 24 April 2023, and in accordance with *Public Sector Interim Workplace Arrangements 2022* the scheduled adjustment of remuneration for WGEA non-SES staff on 1 July 2023 was an increase of 3%.

At 30 June 2023, 48 employees were covered by the Agency Enterprise Agreement and subsection 24(1) determination. One of these employees was also covered by an individual flexibility arrangement. As at 30 June 2023, there was one SES employee under a Section 24 SES Determination.

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

Table 9 refers to the remuneration of Key Management Personnel (KMP) in the Agency.

Superannuation

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

Non-salary benefits

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

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

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, 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 access to flexible working arrangements.

Capability development

We continue to invest in building the capabilities of our staff to ensure that we have the skills we need to deliver on our objectives. We identify and foster talent at all levels and build capability through on-the-job learning. We provide staff exposure to workplace experiences and encourage learning from others who have specific expertise. Our formal learning opportunities build and strengthen management and technical skills that are critical to our current and future workforce. Our learning programs and activities align with our priorities in our Corporate Plan.

The Agency's online learning platform, LearnHUB, provides self-directed learning programs and resources. Executive Level 2 (EL2) leadership activities focus on developing team cohesion and commonality of practices. Our Executive Level 1 (EL1) and APS6 Supervisor and Manager program is on-track to deliver targeted development and strengthening of management and leadership capability. Our employees can access study assistance and scholarship programs to complete external studies and gain formal qualifications that benefit their work. Benefits include financial reimbursement and study leave.

Development opportunities and upgrading skills were provided through cross-team projects, formal training, temporary transfers to higher duties and short-term transfers to other teams. During 2022-23, the Agency invested in a project management tool Monday.com to further enable and enhance staff's capability to work and operate in an agile project environment. The Agency encourages employees to attend conferences, seminars, and other events, in addition to structured external training.

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 and gender diversity. Employees received targeted training and development, including courses on feedback and performance, managing remote teams, data science, Train the Trainer, technology, business analysis, leadership development, and legislative obligations, ensuring we can provide accurate information, advice and education on reporting compliance matters and gender equality initiatives.

In 2022-23, a total of \$125,189 was spent on training and development activities to support the capability development of our people. The Agency also continues to support formal study through its Study Assistance Policy.

Workforce profile and remuneration

At 30 June 2023, the Agency had 50 staff (actual headcount) – a 35% increase from the year before (there were 37 staff at 30 June 2022). In terms of FTE this represented a 38% increase from 35.1 FTE on 30 June 2022 up to 48.4 FTE at 30 June 2023. Over three-quarters (82%) of our workforce were women and 6% of employees identified as having a disability.

The following tables provide a comparison of the Agency's ongoing and non-ongoing staffing profile during this Annual Report period (as at 30 June 2023, compared to 30 June 2022). Most staff are located in Sydney where our head office is located, with six staff working under formal remote working arrangements (5 in Victoria and one in Queensland).

TABLE 4: Ongoing staff as at 30 June 2023

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

Note: Includes ongoing staff on parental leave.

TABLE 5: Non-ongoing staff as at 30 June 2023

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

TABLE 6: Ongoing staff as at 30 June 2022

Band	Full-time	Part-time	Men	Women	Indeterminate
Agency Head	1	0	0	1	0
EL 1 and 2	6	3	1	8	0
APS Level 5 and 6	14	3	2	15	0
APS Level 2 to 4	3	0	2	1	0
APS Level 1	0	0	0	0	0
Total	24	6	5	25	0

Note: Includes ongoing staff on parental leave.

TABLE 7: Non-ongoing staff as at 30 June 2022

Band	Full-time	Part-time	Men	Women	Indeterminate
Agency Head	0	0	0	0	0
EL 1 and 2	0	0	0	0	0
APS Level 5 and 6	2	2	0	4	0
APS Level 2 to 4	4	1	1	3	1
APS Level 1	0	0	0	0	0
Total	6	3	1	7	1

TABLE 8: Salary ranges by employment classification for non-SES at 30 June 2023

Band	Minimum (\$)	Maximum (\$)
EL2	128,392	146,261
EL1	110,238	118,957
APS Level 6	85,234	97,367
APS Level 5	79,101	83,815
APS Level 4	70,596	76,622
APS Level 3	63,795	68,803
APS Level 2	56,056	61,782
APS Level 1	49,615	54,547

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

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

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

Executive remuneration

This section provides information on remuneration for WGEA's KMP and Senior Executives during 2022–23. The remuneration for the CEO was determined by the *Remuneration Tribunal (Remuneration and Allowances for Holders of Full-time Public Office) Determination 2022*. Remuneration for WGEA's SES employee is established through an individual determination made under section 24(1) of the *Public Service Act 1999*.

During the reporting period ending 30 June 2023, the Agency had one Executive who met the definition of key management personnel.

TABLE 9: Key Management Personnel remuneration during financial year 2022-23

Name	Job title	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Base salary	Bonus	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
Mary Wooldridge	CEO	259,624	0	0	25,429	4,996		0	290,049
Total		259,624	0	0	25,429	4,996		0	290,049

TABLE 10: Remuneration for senior executive during financial year 2022-23

Total remuneration bands	Number of senior executives	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Average base salary	Average bonus	Average other benefits and allowances	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration \$
\$0 - \$220,000	1	104,217			15,970	1,769			121,956
\$220,001 - \$245,000									

Note: This table reports the average total remuneration of senior executives who received remuneration during the reporting period.

Information about remuneration of other highly paid staff

The Agency had no staff members who received remuneration above the threshold amount of \$240,000 during the reporting period.

Performance pay

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

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

The following table (Table 11) outlines performance payment information for the 2022 performance cycle.



TABLE 11: Performance payments to staff during financial year 2022-23

Band	Number of staff who received performance pay	Aggregate of actual payments (\$)	Range of payments (\$)	Average payment (\$)
EL2	5	10,872	731 – 2,925	2,174
EL1	3	6,662	2,141 – 2,379	2,221
APS Level 6	8	13,956	1,298 – 1,947	1,744
APS Level 5	2	1,844	838 – 1,006	922
APS Level 4 to Level 1	0			
All staff	18	33,334	732 – 2,925	1,852

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 are available at www.disabilitygateway.gov.au/ads

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

Work, health and safety performance

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

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

WH&S issues are discussed at Executive and staff meetings. The Agency has a health and safety representative. All staff are required to undertake an e-learning refresher module on workplace health and safety and, as part of the Agency's induction program, new employees are educated on our policies procedures and guidelines.

The Agency maintained access to a free flu vaccination program for all staff, paid leave for COVID-19 vaccinations, ergonomic assessments for those with injuries or illness, an online wellbeing platform via our Employee Assistance Program and sessions for leaders and staff to support a work culture without harassment and discrimination.

Incidents

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

Investigation

The Agency did not undertake any investigations or conduct any tests on any plant, substance, or thing in the course of any such investigation. No notices were given to the Agency under sections 191, 195 or 198 of the WH&S Act during 2022-23.

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 *Freedom of Information Act 1982* (FOI Act).

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

Consultants

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

During 2022-23, the Agency had one new consultancy contract active during the period. This was a total value of \$79,016.

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.

TABLE 12: Expenditure on reportable non-consultancy contracts during financial year 2022-23

	Number of contracts	Total expenditure (\$ (GST Inc))
New contracts entered into during the reporting period	29	3,899,349
Ongoing contracts entered into during a previous reporting period	4	511,296
Total	33	4,410,645

The following table shows the top five non-consultancy contracts (by value of expenditure) with WGEA during 2022–23.

TABLE 13: Organisations receiving a share of reportable non-consultancy contract expenditure during financial year 2022–23

Name of organisation	Expenditure (\$ (GST Inc)	Proportion of 2021-23 total spend (%)
RXP Services Ltd	1,463,340	33.18
Salesforce DC Australia	812,482	18.42
Dexus Property Group	613,446	13.91
Ventia Property Pty Ltd	313,817	7.11
Data#3 Limited	165,237	3.75
Total	3,368,322	76.37

Support of small business

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

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

Compliance

There were no significant issues of non-compliance with finance law during 2022-23 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 2022-23 which require disclosure under section 311A of the *Commonwealth Electoral Act 1918*.

Ethical standards

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

Information Publication Scheme

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

Environmental performance

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

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

The Agency is a tenant in a non-Commonwealth-owned building, which has a National Australian Built Environment Rating System (NABERS) energy rating of 4.5 and a NABERS water rating of 3.5.

Net Zero reporting

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

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2022–23 period. Results are presented on the basis of carbon dioxide equivalent (CO₂-e) emissions. Greenhouse gas emissions reporting has been developed with methodology that is consistent with the whole-of-government approach as part of the APS Net Zero 2030 policy. Further information related to the APS Net Zero 2030 policy can be found at on the Department of Finance website at www.finance.gov.au/government/aps-net-zero-emissions-2030.

TABLE 14: Greenhouse gas emissions inventory

Emission Source	Scope 1 kg CO2-e	Scope 2 kg CO2-e	Scope 3 kg CO2-e	Total kg CO2-e
Electricity (Location Based Approach)	N/A	24,312	1,998	26,310
Natural Gas	-	N/A	-	-
Fleet Vehicles	-	N/A	-	-
Domestic Flights	N/A	N/A	14,683	14,683
Other Energy	-	N/A	-	-
Total kg CO2-e	-	24,312	16,682	40,994

The electricity emissions reported above are calculated using the location-based approach.

When applying the market-based method, which accounts for activities such as Greenpower, purchased LGCs (large-scale generation certificates) and/or being located in the ACT, the total emissions for electricity, are below:

Emission Source	Scope 1 kg CO2-e	Scope 2 kg CO2-e	Scope 3 kg CO2-e	Total kg CO2-e
Electricity (Market Based Approach)	N/A	22,807	3,019	25,826
Natural Gas	-	N/A	-	-
Fleet Vehicles	-	N/A	-	-
Domestic Flights	N/A	N/A	14,683	14,683
Other Energy	-	N/A	-	-
Total kg CO2-e	-	22,807	17,702	40,509

Key: CO2-e = Carbon Dioxide Equivalent.

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 2023:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2023 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 2023 and for the year then ended:

- Statement by the Chief Executive Officer and Chief Operating Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- 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 Chief Executive Officer is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Chief Executive Officer is also responsible for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Executive Officer is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result

of an administrative restructure or for any other reason. The Chief Executive Officer is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

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

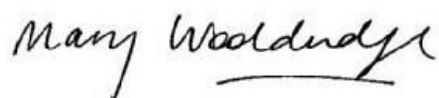
Canberra

7 September 2023

Statement by the Chief Executive Officer and Chief Operating Officer

In our opinion, the attached financial statements for the year ended 30 June 2023 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
Chief Executive Officer
5 September 2023



Janette Dines
Chief Operating Officer
5 September 2023

Financial statements

Statement of Comprehensive Income

Workplace Gender Equality Agency Statement of Comprehensive Income *for the year ended 30 June 2023.*

		2023	2022	Original Budget
	Notes	(\$)	(\$)	(\$)
NET COST OF SERVICES				
Expenses				
Employee benefits (a)	3A	5,233,924	4,041,781	6,489,000
Suppliers (b)	3B	3,345,536	2,480,159	2,494,000
Depreciation and amortisation	3C	1,954,229	1,685,202	2,002,000
Finance costs - unwinding of discount		38,126	-	20,000
Total expenses		10,571,814	8,207,142	11,005,000
OWN-SOURCE INCOME				
Own-source revenue				
Rendering of services (c)	4A	232,028	227,879	100,000
Other revenue	4B	35,000	46,600	33,000
Total own-source income		267,028	274,479	133,000
Net cost of services		10,304,786	7,932,663	10,872,000
Revenue from Government	4E	9,421,000	6,146,000	9,421,000
Total comprehensive loss		(883,786)	(1,786,663)	(1,451,000)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		-	-	-
Total comprehensive loss		(883,786)	(1,786,663)	(1,451,000)

Budget variances

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

- a) Employee Benefits - The underspend is due to staff turnover and delay in recruitment. With an increasingly competitive labour market, this posed a huge challenge for the recruitment and retention of employees.
- b) Suppliers - The overspend was funded by the underspend on employees' benefits. This includes use of short term contractors to support back fill delays and deliver on projects.
- c) 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.

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 2023.*

		2023	2022	Original Budget
	Notes	(\$)	(\$)	(\$)
ASSETS				
Financial assets				
Cash and cash equivalents	5A	261,317	297,702	298,000
Trade and other receivables (a)	5B	2,104,930	1,250,061	1,250,000
Total financial assets		2,366,247	1,547,763	1,548,000
Non-financial assets				
Leasehold improvements	6	280,470	42,095	-
Buildings (b)	6	1,863,505	213,401	2,967,000
Plant and equipment	6	104,138	105,211	54,000
Intangibles	6	3,630,573	4,236,088	3,317,000
Other non-financial assets - prepayments (c)		381,728	53,262	53,000
Total non-financial assets		6,260,414	4,650,057	6,391,000
Total assets		8,626,661	6,197,820	7,939,000
LIABILITIES				
Payables				
Suppliers	7A	681,321	312,587	313,000
Leases (d)	7B	1,906,918	229,782	2,265,000
Other payables	7C	157,628	94,402	94,000

Total payables		2,745,867	636,771	2,672,000
Provisions				
Employee provisions	8A	842,963	794,434	794,000
Provision for restoration obligation	8B	225,300	225,300	225,000
Total provisions		1,068,263	1,019,734	1,019,000
Total liabilities		3,814,130	1,656,505	3,691,000
Net assets		4,812,529	4,541,315	4,248,000
EQUITY				
Contributed equity		11,214,000	10,059,000	11,213,000
Reserves		30,377	30,377	30,000
Accumulated deficit		(6,431,847)	(5,548,062)	(6,995,000)
Total equity		4,812,529	4,541,315	4,248,000

Budget variances

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

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

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 2023.

	2023	2022	Original Budget
	(\$)	(\$)	(\$)
CONTRIBUTED EQUITY			
Opening balance	10,059,000	9,532,000	10,058,000
Departmental capital budget	1,155,000	727,000	1,155,000
Section 51	-	(200,000)	-
Total transactions with owners	1,155,000	527,000	1,155,000
Closing balance as at 30 June	11,214,000	10,059,000	11,213,000
RETAINED EARNINGS			
Opening balance	(5,517,685)	(3,731,023)	(5,544,000)
Comprehensive income			
Surplus for the period (a)	(883,786)	(1,786,663)	(1,451,000)
Total comprehensive income	(883,786)	(1,786,663)	(1,451,000)
Asset Revaluation Reserve			
Opening balance			
Balance carried forward from previous period	30,377	30,377	30,000
Other comprehensive income	-	-	-
Total other comprehensive income	30,377	30,377	30,000
Closing Balance as at 30 June	30,377	30,377	30,000
Closing balance as at 30 June	(6,401,471)	(5,517,685)	(6,995,000)
Closing balance as at 30 June	4,812,529	4,541,315	4,248,000

Budget variances

- (a) Comprehensive income - the \$ 579,404 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 for the year ended 30 June 2023.

	2023	2022	Original Budget
Notes	(\$)	(\$)	(\$)
OPERATING ACTIVITIES			
Cash received			
Appropriations	8,562,447	6,467,000	9,421,000
Section 74 (a)	249,700	250,529	-
Sales of goods and rendering of services	254,749	250,820	100,000
Net GST received (b)	419,049	241,253	-
Total cash received	9,485,945	7,209,602	9,521,000
Cash used			
Employees (b)	5,129,531	3,958,722	6,489,000
Suppliers (b)	3,729,876	2,506,975	2,481,000
Section 74 (a)	249,700	250,529	-
Total cash used	9,109,107	6,716,227	8,970,000
Net cash from operating activities	376,838	493,375	551,000
INVESTING ACTIVITIES			
Cash used			
Purchase of plant and equipment	45,883	8,074	-
Purchase of leasehold improvement	311,635	-	-
Purchase of intangibles	808,041	817,580	1,155,000
Total cash used	1,165,559	825,654	1,155,000
Net cash (used) by investing activities	(1,165,559)	(825,654)	(1,155,000)
FINANCING ACTIVITIES			
Cash received			
Departmental Capital Budget	1,174,553	818,000	1,155,000

Total cash received		1,174,553	818,000	1,155,000
Cash used				
Principal payments of lease liability		422,217	445,718	551,000
Total cash used		422,217	445,718	551,000
Net cash from financing activities		752,336	372,282	604,000
Net decrease in cash held		(36,385)	40,003	-
Cash and cash equivalents at the beginning of the reporting period		297,701	257,698	298,000
Cash and cash equivalents at the end of the reporting period	5A	261,317	297,701	298,000

Budget variances

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

- (a) Net GST received - not included in budget.
- (b) Employees and Suppliers - reflects the variance in the Statement of Comprehensive Income.

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

Notes to the Financial Statements

Note 1: Overview

1.1 Objectives of the Workplace Gender Equality Agency (WGEA)

WGEA is chartered through the Act 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

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

- a) leave provisions involve assumptions based on the expected tenure of existing staff, patterns of leave claims and payouts, future salary movements and future discount rates.
- b) Leased ROU asset are capitalised at the commencement date of the lease and comprise of the initial leave liability amount less any lease incentives received.

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

1.4 New Australian accounting standards

Adoption of New Australian Accounting Standard Requirements

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

AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates. The application of AASB 2021-2 amends AASB standard to improve accounting policy disclosures and clarify the distinction between accounting policies and accounting estimates.

AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards. AASB 2021-6 amends AASB 1049 Whole of Government and General Government Sector Financial Reporting, AASB 1054 Australian Additional Disclosures and AASB 1060 to address disclosure of material accounting policies rather than significant accounting policies consistent with AASB 2021-2.

AASB 2021-6 is applicable to annual periods beginning on or after 1 January 2023 with earlier application permitted.

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 (2022: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.

Section 74 is included in cash flow for FY21/22.

Note 2: Events After the reporting period

There are no known events occurring after the reporting period that could impact on the WGEA's 2022–23 financial statements.

Note 3: Expenses

	2023 (\$)	2022 (\$)
NOTE 3A: Employee benefits		
Wages and salaries	4,153,089	3,229,172
Superannuation		
Defined contribution plans	484,600	385,878
Defined benefit plans	161,533	128,626
Leave and other entitlements	428,338	292,919
Other employee expenses	6,364	5,186
Total employee benefits	5,233,924	4,041,781

Accounting policy

Accounting Policy for employee related expenses is contained in the note 8.

NOTE 3B: Suppliers

Consultants and contractors	468,155	331,555
IT and office equipment	2,019,050	1,690,375
Travel related	108,388	9,771
Printing, stationery and publications	120,442	35,636
Other Building related cost	190,671	197,916
Workers Compensation Expenses	10,711	6,945
Audit, legal, subscription and insurance	224,929	112,166
Staff Recruitment Costs	122,281	17,322
Other	80,910	78,473
Total goods and services	3,345,536	2,480,159

Goods and services are made up of:

Provision of goods	731,844	368,511
Rendering of services	2,613,692	2,111,648
Total goods and services	3,345,536	2,480,159

Accounting policy

The WGEA has applied *AAB16 Leases* from July 2019

NOTE 3C: Depreciation and amortisation**Depreciation:**

Leasehold improvements	73,260	72,717
Depreciation Short Term Lease RoU	420,457	426,802
Plant and equipment	46,956	79,698
Total depreciation	540,673	579,217

Amortisation:

Intangibles	1,413,556	1,105,985
Total depreciation and amortisation	1,954,229	1,685,202

Note 4: Income

NOTE 4A: Rendering of services	2023 (\$)	2022 (\$)
Rendering of services	232,028	227,879
Total	232,028	227,879

Disaggregation of revenue from contracts with customers

Major product/service line:

Research services	232,028	227,879
Total	232,028	227,879

Type of customers:

Non-government entities	232,028	227,879
Total	232,028	227,879

Timing of transfer of goods and services:

Point in time	232,028	227,879
Total	232,028	227,879

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:

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

NOTE 4B: Other revenue	2023 (\$)	2022 (\$)
Resources received free of charge		
Related entities - Auditor's remuneration	35,000	37,000
External entities - in kind support	-	9,600
Total	35,000	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

Appropriations:

Departmental appropriation	9,421,000	6,146,000
Total revenue from Government	9,421,000	6,146,000

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

	2023	2022
	(\$)	(\$)
Cash on hand or on deposit	261,317	297,702

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

Services	7,359	-
Appropriations receivable for existing program	1,999,000	1,160,000
GST receivable from the Australian Taxation Office	98,571	90,061
Total trade and other receivables (net)	2,104,930	1,250,061

Receivables are expected to be recovered within 12 months and are not overdue. Credit terms are net 30 days (2022: 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		2023	2022
Financial Assets at amortised cost			
Cash and cash equivalents	5A	261,317	297,702
Trade and other receivables	5B	98,571	-
Prepayments		381,728	53,262
Carrying amount of financial assets		741,616	350,964

Financial Liabilities measured at amortised cost			
Trade creditors	5A	32,517	2,616
Accruals	5B	648,804	309,971
Carrying amount of financial assets		681,321	312,587

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 (2022-2023)

	Intangibles (\$)	Leasehold improvements (\$)	Buildings	Plant and equipment (\$)	Total (\$)
As at 1 July 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 1 July 2022	4,236,088	42,095	213,401	105,211	4,596,795
Purchase or internally developed	808,041	311,635	-	45,883	1,165,559
Right-of-use assets	-	-	2,070,560	-	2,070,560
Disposal	-	-	(1,493,806)	-	-
Disposal (amortisation)	-	-	1,493,806	-	-
Depreciation expense	(1,413,556)	(73,260)	(213,401)	(46,956)	(1,747,173)
Deprecation on right-of-use assets	-	-	(207,056)	-	(207,056)
Net book value 30 June 2023	3,630,573	280,470	1,863,504	104,138	5,878,685
As at 30 June 2023					
Gross book value	6,529,136	657,486	2,070,560	359,261	9,616,443
Accumulated depreciation	(2,898,563)	(377,016)	(207,055)	(255,123)	(3,737,757)
Net book value 30 June 2023	3,630,573	280,470	1,863,505	104,138	5,878,685

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 (2022: \$2,000), which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken.

Property, Plant and Equipment

Revaluations

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

Revaluation adjustments are made on a class basis. Any revaluation increments are credited to equity under the heading of "asset revaluation reserve" except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit.

Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class. Upon revaluation, any accumulated depreciation is eliminated against the gross carrying amount of the asset.

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

Depreciation

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

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

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

	2023	2022
Leasehold Improvements	5 years	5 years
Plant and equipment	3 to 9 years	3 to 9 years

Impairment

All assets were assessed for impairment at 30 June 2023. 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 (2022: 5 years).

All software assets were assessed for indications of impairment as at 30 June 2023.

Impairment tests were carried out during the year which resulted in no assets being impaired (2022 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

	2023	2022
	\$	\$
<u>NOTE 7A: Suppliers</u>		
Trade creditors	32,517	2,616
Accruals	648,804	309,971
Total supplier payables	681,321	312,587

Settlement is usually made within 30 days.

NOTE 7B: Leases

Leases	1,906,918	229,782
Total other payables	1,906,918	229,782

NOTE 7C: Other payables

Salaries and wages	134,405	79,257
Superannuation	23,223	15,145
Total other payables	157,628	94,402

Total other payables are expected to be settled in:

No more than 12 months	349,848	229,782
More than 12 months	1,557,070	-
Total other payables	1,906,918	229,782

NOTE 7D: Leases**Maturity Analysis**

Within one year	349,848	229,782
Between 1 to 5 years	1,557,070	-
More than 5 years	-	-
Total leases	1,906,918	229,782

Total cash outflow for leases for the year ended June 2023 was \$422,217 (2022: \$ 445,718)

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	2023 (\$)	2022 (\$)
Leave - no more than 12 months	725,009	418,943
Leave - more than 12 months	117,954	375,491
Total employee provisions	842,963	794,434

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.

NOTE 8B: Provision for restoration obligation

Obligation - more than 12 months	225,300	225,300
Total other provisions	225,300	225,300

Note 9: Key Management Personnel remuneration

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

	2023 (\$)	2022 (\$)
Short-term employee benefits	259,624	273,139
Post-employment benefits	25,429	23,811
Other long-term employee benefits	4,996	3,021
Total key management personnel remuneration expenses¹	290,049	299,970

The total number of KMP that are included in the above table is 1 (2022:1).

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

Note 9A: 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	2023 (\$)	2022 (\$)
Assets expected to be recovered in:			
No more than 12 months:			
Cash and cash equivalents	5A	261,317	297,702
Trade and other receivables	5B	2,104,930	1,250,061
Other non-financial assets - prepayments		381,728	53,262
Total no more than 12 months		2,747,975	1,601,025
More than 12 months			
Leasehold improvements	6	280,470	42,095
Buildings	6	1,863,505	213,401
Plant and equipment	6	104,138	105,211
Intangibles	6	3,630,573	4,236,088
Total more than 12 months		5,878,687	4,596,795
Total assets		8,626,662	6,197,820
Liabilities expected to be settled in:			
No more than 12 months			
Suppliers	7A	681,321	312,587
Leases	7B	349,848	229,782
Employee provisions	8A	725,009	418,943
Other payable		157,628	94,402
Total no more than 12 months		1,913,806	1,055,714
More than 12 months			
Employee provisions	8A	117,954	375,491
Leases	7B	1,557,070	-
Provision for restoration obligation	8B	225,300	225,300
Total more than 12 months		1,900,324	600,791
Total liabilities		3,814,130	1,656,505

Note 11: Appropriations**TABLE A: Annual Appropriations ('Recoverable GST exclusive')**

Annual appropriations for 2023	Annual appropriation	Adjustments to appropriation ^(b)	Total appropriation	Appropriation applied (current and prior years)	Variance ^(c)
	(\$)	(\$)	(\$)	(\$)	(\$)
DEPARTMENTAL					
Ordinary annual services	9,421,000	249,700	9,670,700	(8,812,147)	858,553
Capital Budget ^(a)	1,155,000	-	1,155,000	(1,174,553)	(19,553)
Total departmental	10,576,000	249,700	10,825,700	(9,986,700)	839,000

Annual appropriations for 2022	Total appropriation	Adjustments to Appropriation	Total appropriation	Appropriation applied (current and prior years)	Variance
	(\$)	(\$)	(\$)	(\$)	(\$)
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)

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.
- (b) These adjustments comprise PGPA Act Section 74 receipts for \$249,700.
- (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	2023 (\$)	2022 (\$)
DEPARTMENTAL		
2022-23 Appropriation Act 1	1,999,000	1,160,000
Cash and cash equivalents	261,317	297,702
Total	2,260,317	1,657,702

Note 12: Regulatory charging summary

	2023 (\$)	2022 (\$)
<u>Amount Applied</u>		
Own source revenue	232,028	227,879
Total amounts applied	232,028	227,879
<u>Expenses</u>		
Departmental	319,717	314,000
Total expenses	319,717	314,000

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**Total comprehensive income /(loss) - as per the Statement of Comprehensive Income**

	2023 (\$)	2022 (\$)
<u>Total comprehensive income /(loss) - as per the Statement of Comprehensive Income</u>	-883,786	-1,786,663
(a) Plus: depreciation/amortisation expenses previously funded through appropriation (department capital budget funding)	1,747,173	1,258,399
(b) Plus: depreciation of right-of-use assets	207,056	426,802
(b) Less: lease principal repayments	-422,217	-445,718
Net Cash Operating Balance	648,226	(547,179)

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



Appendix 1

WGEA Employer of Choice for Gender Equality

List of WGEA EOCGE in 2022-23

As at 30 June 2023, there were 128 EOCGE citation holders.

AbbVie Pty Ltd	Clough Group
Accenture Australia Pty Ltd	Coles Group Limited
AECOM Australia Pty Ltd	Corrs Chambers Westgarth
Alcoa of Australia Limited	Daimler Truck and Bus Australia Pacific Pty Ltd
Allens	Deloitte Australia
Allianz Australia Services Pty Limited	Dentons Australia Ltd
Arcadis Australia Pacific Pty Ltd	Dexus
Arup Australia Services Pty Ltd	Diageo Australia Limited
AstraZeneca Pty Ltd	DLA Piper
ASX	Eclipx
Aurecon Australasia Pty Ltd	ENGIE ANZ
Australian Catholic University Limited	FB Rice
AustralianSuper Pty Ltd	Ford Motor Company of Australia Pty Ltd
Avanade Australia Pty Limited	Frasers Property
AwareSuper	Helia (Genworth)
Bain & Co	GHD
Baker McKenzie Australia	Gilbert + Tobin
Bank of Queensland Limited	Hall & Wilcox
Baxter Healthcare Pty Ltd	Hatch Pty Ltd
Blackmores	HESTA
Boston Consulting Group Pty Ltd	Holding Redlich
British American Tobacco Australia	IDP Education
Carsales.com Limited	IMB Bank Ltd
Challenger Limited	ING Bank Australia
Charles Sturt University	Investa Office Management Pty Ltd
Charter Hall	IQVIA Australia
Clayton Utz	Jacobs Group (Australia) Pty Ltd

John Holland Group	Philips Electronics Australia Limited
Johnson & Johnson Family of Companies in Australia	Plenary Services Pty Ltd
Kearney	PwC Australia
Kellogg (Aust) Pty Ltd	Queensland Law Society
Kimberly-Clark Australia Pty Ltd	RMIT
King & Wood Mallesons	Russell Kennedy Lawyers
Laing O'Rourke Australia Pty Ltd	Seven West Media Limited
Lander & Rogers	Smartgroup Corporation
Lifestyle Communities Ltd	SMEC Australia Pty Ltd
Lion Pty Ltd	Sparke Helmore Lawyers
L'Oreal Australia Pty Ltd	St Barbara
Macquarie University	Stockland Development Pty Limited
Maddocks	Suncorp Group Limited
Maurice Blackburn Pty Limited	Super Retail Group Limited
Max Solutions Pty Ltd	Tabcorp Assets Pty Ltd
McCullough Robertson	TAL Dai-ichi Life Australia Pty Limited
McInnes Wilson Lawyers	TEG Pty Ltd
McKinsey & Co	Telstra Super Pty Ltd
Medibank	The GPT Group
Medtronic Australia Pty Ltd	The Lottery Corporation Limited
Mercedes-Benz Australia Pacific	The NRMA
Mercedes - Benz Financial Services Australia Pty Ltd	The Star Entertainment Group
Mercer (Australia) Pty Ltd	The Trustee for KPMG Australian Service Trust
Mercy Health	Thermo Fisher Scientific
Merri Community Health Services Limited	ThoughtWorks Australia Pty Ltd
Metcash Trading Limited	Toyota Finance Australia Ltd
MinterEllison	Transurban Limited
Monash IVF Group	UBS AG Australia Branch
MSD	Unilever Australia Limited
Mutual Trust Pty Ltd	UOWGE Ltd
Norman Disney & Young	Urbis Pty Ltd
Norton Rose Fulbright Australia	Vanguard Investments Australia
Novotech (Australia) Pty Ltd	Victoria University
ORIX Australia Corporation Limited	Viva Energy Australia Pty Ltd
PepsiCo Australia Holdings Pty Ltd	Western Sydney University
Pernod Ricard Winemakers Pty Ltd	Woolworths Group Limited
Perpetual Limited	WSP
	YWCA Canberra

Appendix 2

Audit Committee 2022-23

Margaret Smylie (Chair)

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

Knowledge, skills and experience

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.

Number of meetings attended: 3 out of the possible 3 meetings

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

George Sutton

Qualifications

Bachelor of Business Studies (Finance and Economics), Trinity College, Dublin

Graduate, Australian Institute of Company Directors CA, Institute of Chartered Accountants

Knowledge, skills and experience

George is the Partner and National Head of Risk Consulting at 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 significant NSW infrastructure projects in the rail and road sectors.

Number of meetings attended: 2 out of the possible 3 meetings

Membership details: Term on Committee commenced April 2020. The appointment has been extended until 6 April 2027.

Lauren Humphrey

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

Knowledge, skills and experience

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 & Company's efforts to promote inclusion and diversity across Australia and New Zealand for the last decade.

Number of meetings attended: 3 out of the possible 3 meetings

Membership details: Term on Committee commenced September 2021. The appointment has been extended until 7 September 2024.

Notes: 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 is available at

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

Appendix 3

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	Part of report	Description	Requirement
17AD(g)		Letter of transmittal	
17AI	1	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
17AD(h)		Aids to access	
17AJ(a)	After front cover pages	Table of contents.	Mandatory
17AJ(b)	79	Alphabetical index.	Mandatory
17AJ(c)	3	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	74	List of requirements.	Mandatory
17AJ(e)	After front cover page	Details of contact officer.	Mandatory
17AJ(f)	After front cover page	Entity's website address.	Mandatory
17AJ(g)	After front cover page	Electronic address of report.	Mandatory
17AD(a)		Review by accountable authority	
17AD(a)	4	A review by the accountable authority of the entity.	Mandatory
17AD(b)		Overview of the entity	
17AE(1)(a)(i)	18-19	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	20	A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	21	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	18	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	1, 19	Name of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(ii)	1, 19	Position title of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(iii)	19	Period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory

17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity.	Portfolio departments – mandatory
17AE(2)	N/A	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement (PBS), Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory
17AD(c)		Report on the Performance of the entity	
		Annual performance Statements	
17AD(c)(i); 16F	21	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
17AD(c)(ii)		Report on Financial Performance	
17AF(1)(a)	32	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	32	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	N/A	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: 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.
17AD(d)		Management and Accountability	
		Corporate Governance	
17AG(2)(a)	1, 34	Information on compliance with section 10 (fraud systems).	Mandatory
17AG(2)(b)(i)	1	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	1	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)	1	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory
17AG(2)(c)	33	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)	N/A	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, Mandatory
		Audit Committee	
17AG(2A)(a)	73	A direct electronic address of the charter determining the functions of the entity's Audit Committee.	Mandatory
17AG(2A)(b)	73	The name of each member of the entity's Audit Committee.	Mandatory
17AG(2A)(c)	73	The qualifications, knowledge, skills or experience of each member of the entity's Audit Committee.	Mandatory
17AG(2A)(d)	73	Information about the attendance of each member of the entity's Audit Committee at committee meetings.	Mandatory
17AG(2A)(e)	58	The remuneration of each member of the entity's Audit Committee.	Mandatory

		External Scrutiny	
17AG(3)	34	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)	N/A	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory
17AG(3)(b)	N/A	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory
17AG(3)(c)	N/A	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory
		Management of Human Resources	
17AG(4)(a)	34-35	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	36-38	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
17AG(4)(b)	36-38	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: (a) Statistics on staffing classification level; (b) Statistics on full-time employees; (c) Statistics on part-time employees; (d) Statistics on gender; (e) Statistics on staff location; (f) Statistics on employees who identify as Indigenous.	Mandatory
17AG(4)(c)	35-36	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
17AG(4)(c)(i)	35, 39	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)	38	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	35	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	39-40	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	40	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	40	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	40	Information on aggregate amount of performance payments.	If applicable, Mandatory
		Assets Management	
17AG(5)	N/A	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, mandatory
		Purchasing	

17AG(6)	41	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory
		Reportable consultancy contracts	
17AG(7)(a)	41-42	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
17AG(7)(b)	41	A statement that “ <i>During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].</i> ”	Mandatory
17AG(7)(c)	41	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory
17AG(7)(d)	41	A statement that “ <i>Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.</i> ”	Mandatory
		Reportable non-consultancy contracts	
17AG(7A)(a)	41-42	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
17AG(7A)(b)	41	A statement that “ <i>Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non consultancy contracts is available on the AusTender website.</i> ”	Mandatory
17AD(daa)		Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	
17AGA	41-42	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
		Australian National Audit Office Access Clauses	
17AG(8)	N/A	If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor’s premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory
		Exempt contracts	
17AG(9)	N/A	If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory

Small business			
17AG(10)(a)	42	A statement that “[Name of entity] 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”.	Mandatory
17AG(10)(b)	42	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)	N/A	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that “[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website”.	If applicable, Mandatory
Financial Statements			
17AD(e)	45-70	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
Executive Remuneration			
17AD(da)	38-39, 66	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule.	Mandatory
17AD(f) Other Mandatory Information			
17AH(1)(a)(i)	N/A	If the entity conducted advertising campaigns, a statement that “During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website”.	If applicable, Mandatory
17AH(1)(a)(ii)	42	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)	N/A	A statement that “Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website]”.	If applicable, Mandatory
17AH(1)(c)	40	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	43	Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)	N/A	Correction of material errors in previous annual report.	If applicable, mandatory
17AH(2)	43-44	Information required by other legislation.	Mandatory

Index

A

About the Agency 18-20
Accountability 21, 33-44, 47, 53
Advertising and market research 42
Agency overview 2, 18
Agency staff 17, 27, 28, 30-41
Analysis of performance against purpose 21-22
Annual Performance Statement, 21
APS Net Zero Emissions reporting, 43-44
Assessment of effectiveness 34-35
Audit Committee 34, 73

B

Bargaining 35

C

Capability development 36
Chief Executive Officer 1-4, 11, 13-16, 19, 33-34, 38-39, 47, 66
Compliance 1, 19, 29-31, 36, 42, 73
Consultants 41, 56
Corporate governance 2, 33

D

Data Explorer 16
Disability reporting 36, 40

E

Ecologically sustainable development 43
Education 12, 15-16, 18-19, 22, 26, 28-30, 36
Entity purpose 2, 18, 21, 33-34
Environmental performance 43-44
Ethical standards 42
Executive management 33, 38-39, 66
External scrutiny 34

F

Financial Performance 32
Financial Statements 2, 45-70
Flexible work practices 35, 43,
Fraud control 1, 34

G

Gender Equality Indicators 7, 12, 16, 18-19, 21, 23, 29
Gender Pay Gap 4, 6-7, 10-16, 22, 24-26
Glossary and acronyms 3

H

Human resources 2, 20, 22, 34-41

I

Independent Auditor's Report 45-46
Information Publication Scheme 43

J

Judgements 54

K

Key Agency activities 10-17, 23-31
Key data highlights 5
Key Management Personnel (KMP) 35, 38-39, 66

L

Legislative reforms 4, 6-7, 10-11, 16-17, 26
List of requirements 74
Letter of transmittal 1

M

Management and accountability 2, 33-44
Mary Wooldridge 1, 4, 11, 13, 19, 33, 39, 47
Media mentions 15-16

N

Net Zero reporting 43-44
Non-compliant organisations 30
Non-salary benefits 35

O

Objectives 33-34, 36, 53
Organisational structure 19-20, 22, 27
Other mandatory information 41-44
Outcomes 4, 21, 23-27, 53

P

Performance as a regulator 2, 28-31
Performance pay 39-40
Purchasing 41
Purpose 2, 18-19, 21, 33-34

R

Regulator 2, 18
Remuneration 35-36, 38-39, 58, 65, 66
Report on performance, 2, 21-27
Reporting organisations 2, 8-9, 28-29, 30-31
Research 10-12, 14, 18-19, 22, 26, 30
Review by the Chief Executive Officer 4
Results 23-27
Risk management 30, 34

S

Senior Executive Service staff 17
Small business 42
Snapshot of reporting employers 8-9
Superannuation 35, 38-39, 56, 64-65
Strategic priorities 21, 23-27, 33-34

T

Training and development 36, 42

W

Webinars 11, 16
Website (of the Agency) 13, 15, 16, 26
WGEA Employer of Choice for Gender Equality (EOCGE),
11, 25, 29, 30, 49, 69, 71-72
Work, health and safety 40-41
Workshops 16

Y

Year in review 4-17