

**Department of the
Registrar,
Western Australian
Industrial
Relations
Commission**

**Annual Report
2008/09**

THE HONOURABLE TROY BUSWELL

MINISTER FOR COMMERCE

2008/2009 ANNUAL REPORT

In accordance with section 63 of the *Financial Management Act 2006*, I am pleased to present to you for your information and presentation to Parliament the Annual Report of the Department of the Registrar, Western Australian Industrial Relations Commission, for the financial year ended June 30, 2009.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.

A handwritten signature in black ink, reading "John Spurling". The signature is written in a cursive, flowing style.

John Spurling

CHIEF EXECUTIVE OFFICER

14 September 2009

This page left intentionally blank

CONTENTS

AGENCY OVERVIEW

EXECUTIVE SUMMARY	1
OPERATIONAL STRUCTURE	2
ORGANISATIONAL STRUCTURE	4
ACHIEVEMENTS, CHALLENGES AND ISSUES	6
PERFORMANCE MANAGEMENT FRAMEWORK	9

AGENCY PERFORMANCE

ASSESSMENT OF PERFORMANCE	11
REPORT ON OPERATIONS	
Registry	14
Award Review	18
Corporate Services	20

SIGNIFICANT ISSUES

SIGNIFICANT ISSUES IMPACTING THE AGENCY	25
-----------------------------------------	----

DISCLOSURES AND LEGAL COMPLIANCE

FINANCIAL STATEMENTS	28
KEY PERFORMANCE INDICATORS	61
MINISTERIAL DIRECTIVES	69
OTHER FINANCIAL DISCLOSURES	69
GOVERNANCE DISCLOSURES	79
OTHER LEGAL REQUIREMENTS	
Electoral Act 1907 – Section 175ZE	80
Disability Access and Inclusion Plan Outcomes	81
Compliance with Public Sector Standards and Ethical Codes	82
GOVERNMENT POLICY REQUIREMENTS	
Record Keeping Plans	84
Corruption Prevention	85
Occupational Safety, Health and Injury Management	87
Reconciliation Action Plan	90

OUR VISION

A professional, innovative organisation
continually striving to provide the WA
community with a better service.

OUR MISSION

To support the Western Australian Industrial
Relations Commission to provide our community
with a means of preventing and resolving
conflict in respect to industrial matters.

OUR VALUES

Excellence in Customer Service
Innovation & Continuous Improvement
Integrity
Respect
Co-operation
Openness
Accountability
Team Spirit

AGENCY OVERVIEW

EXECUTIVE SUMMARY

The Challenges of the previous year have continued following the Work Choice changes which have significantly reduced our workload. The Government has indicated it will review the Western Australian industrial relations system as a consequence of these changes. Until that review is completed and the Government initiates changes, we continue to adjust staffing and operational costs in line with the reduced workload.

Our staff have shown remarkable resilience in adjusting to these changes and with their continued support we will embrace the challenges associated with these changes and support the Commission in providing an effective service to the Western Australian community.

I again welcome the opportunity to publicly acknowledge the flexibility and patience shown by staff as they accommodate the changes.



The details of our achievements for this year are at Page 6 of this report.

A handwritten signature in black ink that reads "John Spurling".

John Spurling
Chief Executive Officer

AGENCY OVERVIEW

OPERATIONAL STRUCTURE

THE DEPARTMENT

The Department of the Registrar, Western Australian Industrial Relations Commission was created in 1989, emerging from other Departments, firstly the Crown Law Department in 1964, then the Department of Labour and Industry in 1989.

MISSION STATEMENT

The Department's mission is "to support the Western Australian Industrial Relations Commission to provide our community with a means of preventing and resolving conflict in respect to industrial matters".

RESPONSIBLE MINISTER

The Department of the Registrar is responsible to the Minister for Commerce.

CHIEF EXECUTIVE OFFICER

The Chief Executive Officer, John Spurling, is also the Accountable Authority for the Department, as prescribed in section 52 of the *Financial Management Act 2006*. As in previous appointments, Mr Spurling is also statutorily appointed as the Registrar of the Western Australian Industrial Relations Commission.

WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

This report does not deal with the Western Australian Industrial Relations Commission because that tribunal is an independent statutory tribunal and is separately accountable to Parliament via an annual report provided to Parliament by the Chief Commissioner.

CONTACTS

Office Address

Level 16
111 St Georges Terrace
Perth WA 6000

Postal Address

Locked Bag 1
Cloister's Square
Perth WA 6850

Telephone: 9420 4444

Internet: www.wairc.wa.gov.au/dotr

AGENCY OVERVIEW

OPERATIONAL STRUCTURE

LEGISLATION ADMINISTERED

The Department of the Registrar does not administer any legislation.

ENABLING LEGISLATION

The Department of the Registrar is a Department established under Section 35 of the *Public Sector Management Act 1994*.

LEGISLATION IMPACTING ON THE DEPARTMENT'S ACTIVITIES

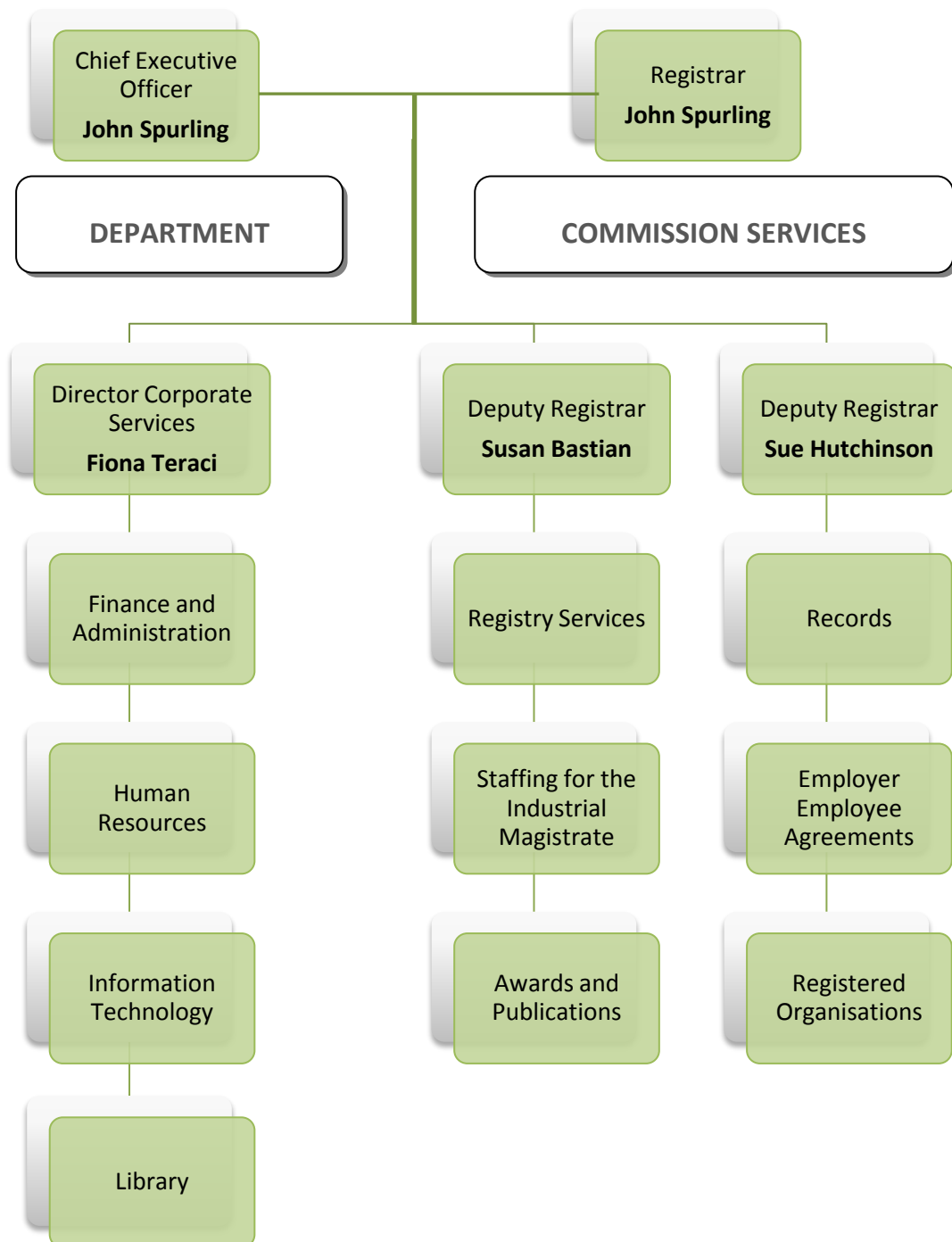
In the performance of its functions, the Department has complied with all relevant written laws and instructions including:

- *Auditor General Act 2006*
- *Corruption and Crime Commission Act 2003*
- *Disability Services Act 1993*
- *Equal Opportunity Act 1984*
- *Financial Management Act 2006*
- *Freedom of Information Act 1992*
- *Industrial Relations Act 1979*
- *Library Board of Western Australia Act 1951*
- *Minimum Conditions of Employment Act 1993*
- *Occupational Safety and Health Act 1984*
- *Public Interest Disclosure Act 2003*
- *Public Sector Management Act 1994*
- Public Sector Standards
- *Salaries and Allowances Act 1975*
- *State Records Act 2000*
- *State Supply Commission Act 1991*
- Treasurer's Instructions

In the financial administration of the Department, we have complied with the requirements of the *Financial Management Act 2006* and every other relevant written law, and exercised controls which provide reasonable assurance that the receipt and expenditure of monies and the acquisition and disposal of public property and incurring of liabilities have been in accordance with legislative provisions.

AGENCY OVERVIEW

ORGANISATIONAL STRUCTURE



AGENCY OVERVIEW

OUR HISTORY

1900	<i>Industrial Conciliation and Arbitration Act 1900</i> established the Registrar of Friendly Societies who was the Registrar of Industrial Unions. Industrial Registrar serviced the Arbitration and Conciliation Commission and was part of the Crown Law Department
1900	Edgar Theodore Owen appointed as Registrar
1905	Registrar appointed federal Deputy Registrar under Federal Act
1909	Samuel Bennett appointed as Registrar
1922	Union registrations passed from Registrar of Friendly Societies to Clerk of the Court of Arbitration
1922	Francis Edward Walsh appointed as Registrar
1924	Registry functions under <i>Trade Unions Act 1902</i> passed from Registrar of Friendly Societies to Registrar of Industrial Unions
1939	Reginald Arthur Wood appointed as Registrar
1948	Section 166 of the <i>Industrial Arbitration Act 1912 – 1948</i> created office of Assistant Registrar
1949	Joseph Hamilton Bogue appointed as Registrar
1960	Serventus Cyril Bruce appointed as Registrar
1963	Amendment separated arbitral and judicial functions by creating Industrial Appeal Court and Industrial Commission with Chief Commissioner and three other Commissioners
1963	Raymond Bowyer appointed as Registrar
1964	<i>Industrial Arbitration Act 1963</i> transferred the Industrial Registrar from the Crown Law Dept to the Department of Labour and Industry
1965	Industrial Commission moved from Supreme Court buildings to new premises in Murray Street
1971	Roy (Rex) Ellis appointed as Registrar
1977	Federal commission opened Perth office, State Registrar ceased to be Federal Deputy Registrar
1981	Keith Scapin appointed as Registrar
1983	Confirmation from Registrar that Commission could operate efficiently with existing staffing level of 28 if administratively autonomous
1983	Registrar becomes de facto autonomous except for accounting functions, although continued to be part of the Department of Industrial Affairs
1984	Preparation of budget estimates taken over by Registrar
1985	Commission's establishment moved under the Department of Employment of Training but still remained on a defacto autonomous footing
1985	Registrar took over registry functions for Promotion Appeals, Railways Classification Board, Public Service Arbitrator and Government School Teachers Tribunal
1986	Registrar took over accounting system from Department of Occupational Health and the Registrar became the Accountable officer
1987	John G Carrigg appointed as Registrar
1989	Department of the Registrar established with Registrar as CEO
1995	Commission relocated from Supply House in Hay Street, to 111 St George's Terrace
1997	John Spurling appointed as Registrar
1999	Began providing Registry services for the Australian Industrial Registry
2002	Began registration process for Employer – Employee Agreements
2003	Deputy Registrars given specific authority to mediate in unfair dismissal claims
2004	Occupational and Safety Health Tribunal established within the Commission
2006	Federal industrial relations legislation enacted to significantly encroach on state jurisdiction
2007	Australian Industrial Registry re-established in Perth and WA Registrar ceases providing registry services for the Federal Commission

AGENCY OVERVIEW

ACHIEVEMENTS, CHALLENGES AND ISSUES

AWARD UPDATING

The computerised system for updating and maintaining awards used in 2008 was again successfully utilised in 2009. The automatic process was further enhanced and will be applied to update awards affected by the 2009 State Wage Order that takes effect from the first pay period on or after 1 October 2009. The automatic process will adjust pay rates in 82% of the 319 awards affected by the State Wage Order

It is anticipated that in mid-September 2009 draft schedules of the awards, as amended by the State Wage Order, will be provided on compact disc to all parties.

Staff of the Awards Review area will update all State awards so that all updated awards will be published on the Commission website on the morning of 1 October 2009, the day that the Commission's 2009 State Wage Order takes effect.

The Western Australian Industrial Relations Commission remains at the forefront in applying State Wage Case decision increases and publishing the new pay rates expeditiously as a valuable service to employers and employees in the State industrial relations system. This continues to be achieved through attention to detail, excellent internal coordination and careful planning, supported by good technology.

MEDIATION

The *Employment Dispute Resolution Act 2008* was proclaimed with effect from 1 December 2008 and this required minor changes within our Registry to accommodate this new type of application.

W.S. LONNIE AWARD

The Western Australian Division of the Institute of Public Administration Australia presents the W.S. Lonnie Awards annually to acknowledge excellence in annual reporting in the Western Australian public sector.

The Department's 2007/08 Annual Report received a Bronze award for Agencies with less than 100 FTEs.

AGENCY OVERVIEW

ACHIEVEMENTS, CHALLENGES AND ISSUES

BETTER PRACTICE AGENCY– AGAIN!

The Department was again acknowledged by the Office of the Auditor General as having met the criteria for a Better Practice Agency. The criteria for an agency to achieve better practice status include:

- clear opinions on their financial statements, controls and key performance indicators
- good quality financial statements and key performance indicators, supported by reliable working papers and submitted for audit within the agreed timeframe
- key staff available during the audit process
- attention given to addressing management control issues raised by Audit
- an internal audit function that was an effective corporate governance tool for agency management
- annual report tabled within 90 days of end of financial year

This is our sixth consecutive year that we have been identified as being a Better Practice Agency and reflects admirably on our Corporate Services staff.

STAFF WELLNESS PROGRAM

This year has seen the continuation of a wellness program for all staff which includes 'Fortnightly Forums', inviting guest speakers to present a wide range of lifestyle improvement opportunities. These have included seminars on stress management, relaxation, self defence, pilates and yoga.

The forums provide an opportunity for our staff to take time out from regular duties to discuss and learn some valuable life skills aimed at helping us look after ourselves as individuals, our family members and our co-workers.

AGENCY OVERVIEW

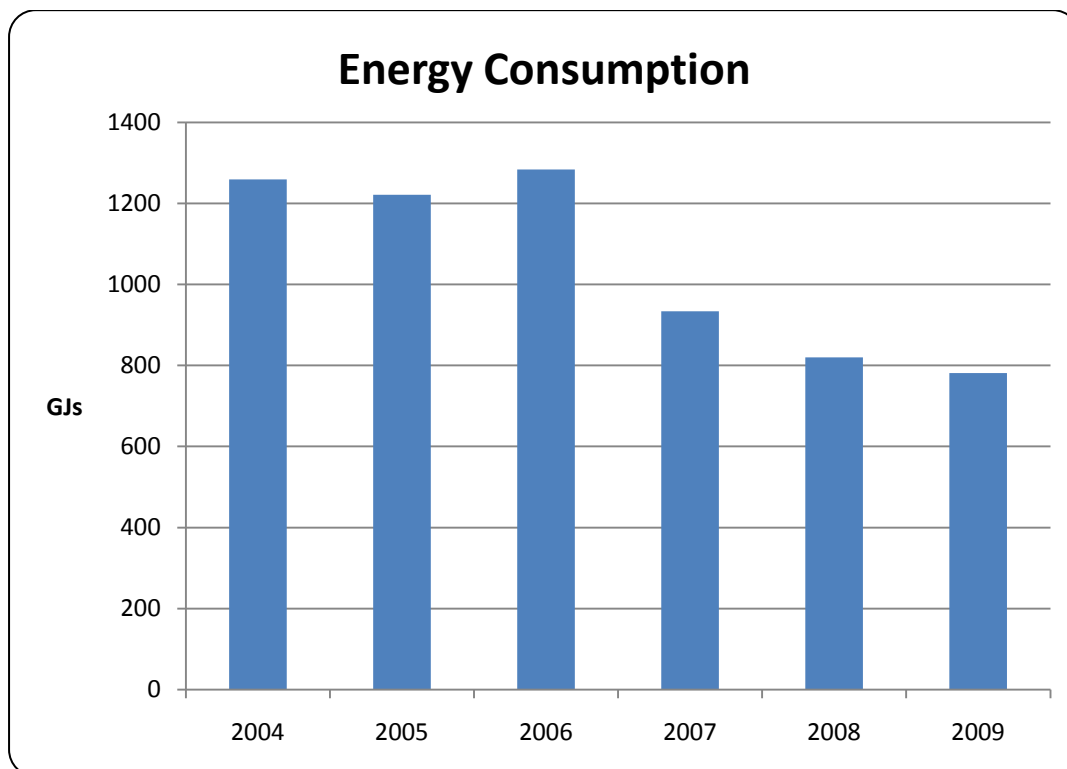
ACHIEVEMENTS, CHALLENGES AND ISSUES

ENVIRONMENTAL IMPACT

The Department has put a considerable focus on achieving energy savings over the last few years.

We continue to focus efforts on making energy savings and were able again this year to reduce energy consumption across the department.

The following table reflects our ongoing reduction in energy usage since 2004.



We have also implemented our Water Efficiency Management Plan and identified areas in which we can make improvements in an effort to save water and contribute positively to the environment.

AGENCY OVERVIEW

PERFORMANCE MANAGEMENT FRAMEWORK

OUTCOME BASED MANAGEMENT FRAMEWORK

The Department of the Registrar, Western Australian Industrial Relations Commission, is one of those few departments which have been established for a single purpose of providing support to a statutory tribunal, independent of government. While the Department is accountable to government, most of its work is for purposes which are non-accountable to government. Accordingly, managing government desired outcomes while protecting the independence of the Commission requires deft footwork to ensure neither is compromised.

The Department has adopted the Government's goals which are supported by agency level outcomes and delivery of services to achieve those outcomes. The Government goals are:

State Building – Major Projects

Building strategic infrastructure that will create jobs and underpin Western Australia's long-term economic development.

Financial and Economic Responsibility

Responsibly managing the State's finances through the efficient and effective delivery of services, encouraging economic activity and reducing regulatory burdens on the private sector.

Outcomes Based Service Delivery

Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.

Stronger Focus on the Regions

Greater focus on service delivery, infrastructure investment and economic development to improve the overall quality of life in remote and regional areas.

Social and Environmental Responsibility

Ensuring that economic activity is managed in a socially and environmentally responsible manner for the long-term benefit of the State.

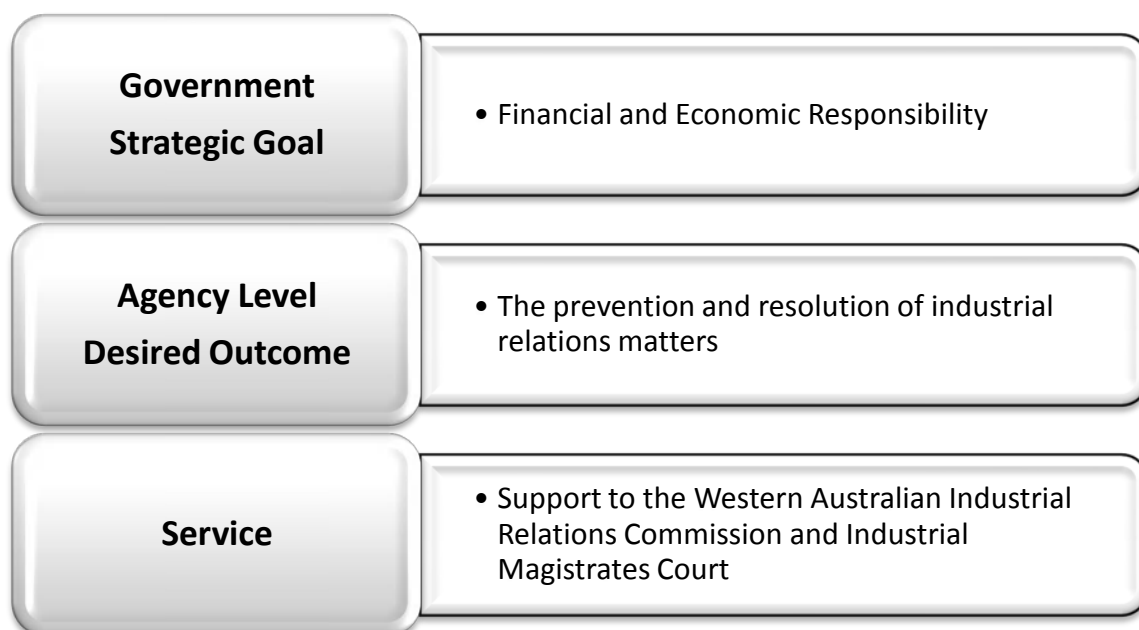
AGENCY OVERVIEW

PERFORMANCE MANAGEMENT FRAMEWORK

OUTCOME BASED MANAGEMENT FRAMEWORK

The activities of the Department of the Registrar support the goal of **Financial and Economic Responsibility**: *Responsibly managing the State's finances through the efficient and effective delivery of services, encouraging economic activity and reducing regulatory burdens on the private sector.*

Our contribution to this goal is ensuring the Western Australian Industrial Relations Commission has the necessary resources to effectively prevent or amicably resolve industrial disputes. With an effective and efficient means to resolving employment conflict, the community is able to devote its means of production more directly to investment and growth leading to greater wealth for Western Australians. An independent and effective Industrial Relations Commission is essential to a vibrant and thriving economy.



CHANGES TO OUTCOME BASED MANAGEMENT FRAMEWORK

There were no changes to the Agency level outcomes during 2008/09.

AGENCY PERFORMANCE

PERFORMANCE MANAGEMENT FRAMEWORK

SHARED RESPONSIBILITY WITH OTHER AGENCIES

The Department of the Registrar did not share any responsibilities with other agencies in 2008/09.

ASSESSMENT OF PERFORMANCE

FINANCIAL PERFORMANCE

The table below shows the Department's financial performance of actual results versus budget targets for the year:

ACTUAL RESULTS TO BUDGET TARGETS	2008/09 TARGET ⁽¹⁾ \$'000	2008/09 ACTUAL \$'000	VARIANCE ⁽²⁾ \$'000
TOTAL COST OF SERVICES (i.e. Endorsed expense limit)	10,716	10,759	43
NET COST OF SERVICES (Details in the Income Statement)	10,636	10,220	(416)
TOTAL EQUITY (Details in the Balance Sheet)	761	1,940	1,179
NET INCREASE/ (DECREASE) IN CASH HELD (Details in Cash Flow Statement)	136	420	284
	No.	No.	No.
FULL TIME EQUIVALENT (FTE) STAFF LEVEL	59	53	(6)

(1) As specified in the 2008/09 Budget Statements

(2) Explanations for significant variations are presented under *Note 28 Explanatory Statement* on page 55 of this report

AGENCY PERFORMANCE

ASSESSMENT OF PERFORMANCE

SUMMARY OF KEY PERFORMANCE INDICATORS

KEY EFFECTIVENESS INDICATOR

Outcome: The prevention and resolution of industrial relations matters.

The government requires that there be an effective means for preventing or resolving employment disputes between employers and employees. It established the Western Australian Industrial Relations Commission (WAIRC) for this purpose and the Department of the Registrar is required to ensure the WAIRC has the necessary resources to achieve its purpose.

The measure of effectiveness is identified as: *Percentage of employee, employers, representatives and Commission members satisfied with the service provided by the Department of the Registrar in relation to timeliness and accuracy and relevance of information.*

KEY EFFECTIVENESS INDICATOR	2008/09 TARGET ⁽¹⁾	2008/09 ACTUAL	VARIATION
TIMELINESS	94%	87%	(7%)
ACCURACY AND RELEVANCE OF INFORMATION	92%	87%	(5%)

(1) As specified in the 2008/09 Budget Statements

Timeliness is a key indicator as it demonstrates that the systems, procedures and resources are in place to deliver a reasonable and acceptable service to the community. Services must be delivered in a timely manner to meet customer service standards. It is crucial that our business is conducted accurately because it then aids the Commission in performing its role efficiently. It is imperative that we ensure all documentation and information provided to our customers is accurate and relevant as the community relies on this information.

Although slightly below our target levels, the results indicate a high level of customer satisfaction in this area. We continue to identify opportunities to improve upon these results including the cross skilling of relevant staff members to ensure a greater range of knowledge in an attempt to improve our service delivery.

AGENCY PERFORMANCE

ASSESSMENT OF PERFORMANCE

KEY EFFICIENCY INDICATOR

Service: Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.

It is important that the registry services that support the Industrial Relations Commission are provided on a value for money basis.

The measure of efficiency is identified as: *The average cost per application registered and recorded.*

KEY EFFICIENCY INDICATOR	2008/09 TARGET ⁽¹⁾	2008/09 ACTUAL	VARIATION
AVERAGE COST PER APPLICATION	\$5,405	\$5,822	\$417

(1) As specified in the 2008/09 Budget Statements

The cost per application is derived by dividing the total cost of service by the number of applications received. The cost per application for 2008/09 is marginally higher than the target cost as the number of applications lodged were lower than anticipated for this period. This measure is largely determined by legislation and the Department has no capacity to influence the number of applications lodged.

Notwithstanding the number of applications received, there has to be a minimum but efficient level of infrastructure in place whatever the number of applications filed.

More detailed information and trends in regards to our Performance Assessment is detailed at page 62 of this report.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

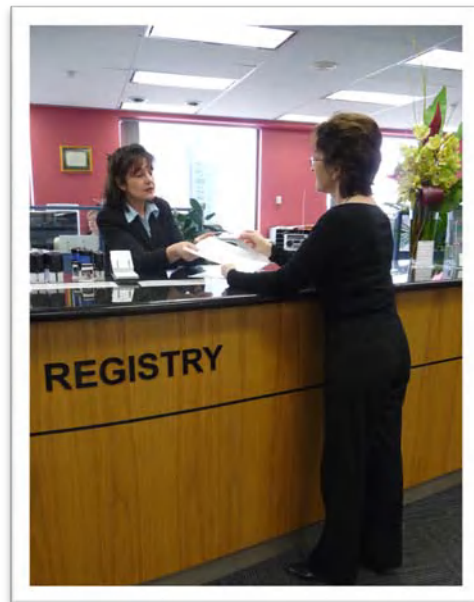
REGISTRY

The last financial year has seen the Registry in a continuing phase of major change.

The Registry provides the administrative support and detail for clients seeking assistance from the Western Australian Industrial Relations Commission (WAIRC). One of the primary functions is to accept and process all applications that come within the following jurisdictions of the Commission:

The Full Bench
Presidents Court
Commission
Commission in Court Session and
Public Sector Arbitrator.

Administration is also provided for The Occupational Safety and Health Tribunal with matters being referred by three statutes; *Occupational Safety and Health Act 1984*; *Mines Safety and Inspection Act 1994*; and *Petroleum (Submerged Lands) Act 1982*.



The Road Freight Transport Industry Tribunal is also administered by the WAIRC and a member of the Commission sits as the Tribunal. Registry services are provided in the lodgement, registration and processing of applications.

In addition, the *Employment Dispute Resolution Act 2008* was passed by the Parliament enabling the WAIRC to mediate informally on any question, dispute or difficulty that arises out of an employment situation, where there is agreement of all parties to do so. All applications in respect to this jurisdiction are dealt with in a highly confidential manner and referred to the Chief Commissioner with the highest priority.

The number of on-line enquiries received by the Registry, via the Commission website has increased significantly this year. Even with this increase, the Registry has maintained efficient response times to enquiries, resulting in all emails being actioned and dealt with in a timely and professional manner.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

The use of the Commission's on-line lodgement system has also increased over recent months. The system is made available to the public, including Registered Organisations and Industrial Agents, and is used widely by all in the lodgement of applications and related documentation.

The Registry continues to work in consultation with the Chief Commissioner in providing the highest quality service not only to the Commission, but to the broader community. This key performance indicator is measured through an annual survey of clients who attest to our commitment to continuous improvement.

WESTERN AUSTRALIAN INDUSTRIAL GAZETTE

Section 93 of the *Industrial Relations Act 1979* requires the Registrar to publish an Industrial Gazette containing the matters prescribed in Schedule 1 of the *Industrial Relations Act 1979* which includes all decisions and reasons for decision of:

- the Court
- the Full Bench
- the President
- the Commission
- Industrial Magistrates and
- Boards of Reference.



The production of the Western Australian Industrial Gazette (WAIG) is substantially automated which has enabled the Department to realise significant savings in the cost of producing the Gazette.

During 2008/09, 15 editions of the Gazette and 2 Appendices, totalling 3,123 pages were prepared by the Gazette staff. The cost of production of the Gazette has been reduced due to the innovative use of technology and with the valued co-operation and assistance of the State Law Publisher.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

EMPLOYER EMPLOYEE AGREEMENTS

Employer Employee Agreements (EEAs) were introduced from 15 September 2002. These allow an employer and employee to configure their own employment arrangements subject to a number of checks, including a requirement that the EEA passes a “No Disadvantage Test” (NDT). The NDT is intended to ensure that the employee is not on balance, disadvantaged in relation to the terms and conditions of employment when compared to the relevant award. Agreements that meet these checks are registered by the Registrar.

The following table sets out statistics in relation to these agreements.

	2006/07	2007/08	2008/09
EEA’s meeting lodgment requirements	43	39	9
EEAs not meeting lodgment requirements	3	0	0
Total number received in period	46	39	9

	2006/07	2007/08	2008/09
Refused	4	6	2
Registered	35	29	10
Withdrawn	12	2	0
Total number of EEAs finalised in period	51	37	12

The total number of EEAs finalised in the period includes some EEAs which were lodged in the previous financial year but not finalised during that period.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

RIGHT OF ENTRY CARDS

The *Labour Relations Reform Act 2002* (which amended the Industrial Relations Act), established a system permitting nominated union officials a “Right of Entry” to workplaces. The system requires that an authorised person carry an identity card issued by the Registrar, which permits entry to workplaces for specified purposes.

The Department undertakes an audit of Right of Entry cards every six months as required under regulation 49(B) (10) of the *Industrial Relations Regulations 2005*.

The Registrar maintains a register of authorised representatives which is available on the Commission website. There have been 906 Right of Entry cards issued since 2002, including 91 issued during the 2008/09 financial year.

REGISTERED ORGANISATIONS

The Registry also maintains electronic copies of the rules of registered organisations in Western Australia as outlined in the *Industrial Relations Act 1979*, and provides assistance and advice to Registered Organisations (unions and employer organisations) in relation to their rights and obligations under the Act, specifically in relation to registration, obligatory information reporting, proposed changes to rules, elections and other matters as detailed from section 52 to 80 of that Act.

The delegated Deputy Registrar provides administrative and technical support to the President and Full Bench in relation to these issues together with timely and accurate information to organisations on the requirements of the *Industrial Relations Act 1979*.



AGENCY PERFORMANCE

REPORT ON OPERATIONS

AWARD REVIEW

The Award Review section provides information and award services to the Commission and is responsible for the maintenance of electronic records of all State awards and industrial agreements. This information is available to the public via the Commission's website and in the Western Australian Industrial Gazette (WAIG).

Throughout the year the section continued the review of all state industrial awards with the assistance and co-operation of those parties named in section 50 of the *Industrial Relations Act 1979*. All of the Commission's awards are maintained in consolidated form on its website as is a summary of 'Award/Agreements matters concluded' for a user-nominated date range.

The Award Review section also deals with award and agreement enquiries and provides information to enquirers on historical award and statutory minimum pay rates. Throughout the year approximately 2000 back-rate enquiries were received from the general public, employers, practitioners, employees, students and government departments. The general types of enquiries ranged from obtaining historical rates for the purposes of calculating underpayment of wages claims, workers' compensation claims, child support obligations and disputed estate claims.

In 2008/09, the section processed 40 new industrial agreements, one award was cancelled and 122 award variations were finalised with relevant notices prepared and published on the Commission's website and in the WAIG as necessary. As part of the award updating process pursuant to section 40B of the *Industrial Relations Act 1979*, the wages provisions of several awards, including four major hospitality industry awards, were updated by the removal of historical wage rate columns and the retention of the current wage rates only.

During the year a process of researching historical pay rates was commenced in respect of 50 of the most commonly applied private sector state awards with a view to later publishing these historical rates on the Commission's website.

The Award Review section is responsible for administering Industrial Appeal Court matters, monitors and maintains the Commission's website content and provides assistance to the Chief Commissioner in the compilation of his Annual Report. The section continued to actively support the Registry, Records section and the Department's telephone call centre.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

GENERAL ORDERS

In the year under review, the Award Review section carried out preparatory work and consulted with the parties named in section 50 of the *Industrial Relations Act 1979* to implement the 2008 and 2009 Location Allowance General Orders.

The section also assisted the Commission in the production and application of the 2008 and 2009 State Wage General Orders and ensured that the new pay rates, where applicable, were available to the public and published on the Commission website by the effective date of the wage increases.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

CORPORATE SERVICES

The Corporate Services Division provides business support to the Department and the Western Australian Industrial Relations Commission in the areas of Finance and Administration, Human Resources, Information Technology and Library Services.

FINANCE AND ADMINISTRATION

The Finance and Administration section provides service and support in the areas of procurement, budgeting and financial management to both the Department and the Commission. Our Finance team is committed to the highest quality outcomes, which has resulted in some very positive recognition. The Department was, for the sixth consecutive year, acknowledged by the Office of the Auditor General as meeting 'Better Practice' standards in the presentation of financial statements and key performance indicators in 2007/08.

The Department also received a Bronze Award at the 2008 W.S. Lonnie Awards presentation. The award recognises a "distinguished achievement in accountability through annual reporting". The Department was very proud to receive such a prestigious Award.

DEPARTMENT OF TREASURY & FINANCE - SHARED SERVICES

The Finance team is a very active contributor towards Government's shared corporate services initiative. Where new strategies have been introduced by the Department of Treasury and Finance Shared Services, our Department has exceeded the expected targets in all areas. The Procure to Pay reform has initiated a change in internal procedures which ensures more effective purchasing, therefore providing the best outcomes for both the Department and Government.

HUMAN RESOURCE MANAGEMENT

This year Human Resources has been actively involved in a number of areas including co-ordinating activities for the Wellness Program, rolling out the Performance Development Program, arranging training opportunities for staff, developing a new Induction Handbook for new employees and revising our Code of Conduct which will be released early in the new year.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

The Human Resources team continues to prepare for the transition of payroll and personnel services to Shared Services and actively participates on committees involved with this implementation.

Specific information regarding Employee and Industrial Relations matters are contained at page 70 of this report.

INFORMATION TECHNOLOGY

The Information Technology (IT) section has continued to provide the highest quality support services to the Department of the Registrar and the Western Australian Industrial Relations Commission (WAIRC).

Strategically IT has continued to move forward through this significant time of change with scalable infrastructure, while still investing in new economically sustainable technologies that ensure greater accessibility to the WAIRC in the delivery of our core business to the WA community. The priority for 2008/09 was to standardise our server and network infrastructure and to complete outstanding business critical projects. This has resulted in a stable environment ready to embrace changing business needs.

Major achievements this financial year have been:

- The completion of our disaster recovery site
- Replacement of an aging server and network infrastructure
- Consolidation of our server environments
- Upgrades to court recording equipment and software
- Consolidation of the printer fleet to provide greater functionality to our staff with lower maintenance overheads
- The introduction of a hearing loop solution to provide greater accessibility to the WAIRC
- Production of a core knowledge base and
- The introduction of formalised change control procedures.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

We have continued to invest in in-house development and as a result have increased our web presence through the production of the Road Transport Industry Tribunal, Mediation and Department of the Registrar websites this year.

By combining mobility solutions and leveraging off our existing network infrastructure we have the ability to service the Department and the Commission from any location in the event of a disaster.

Previous trends of high staff turnover due to attractive employment opportunities in the private sector have slowed and we have stabilised our core team. We have and are continuing to invest in the development of our people to maintain a high level of service delivery to the Department and the WAIRC.



TOWARD THE FUTURE

IT has remained at the forefront in our capacity to provide access through our use of mobility solutions. We have laid the groundwork to be the flagship Western Australian Government agency to introduce innovative solutions in videoconferencing to go live early in the new financial year.

We have also made significant progress toward the consolidation of two of our core business systems “Garnet” and “Diamond” into a more secure, responsive system “Diamond II”. This system is currently at user acceptance testing stage with a completion date also early in the new year.

AGENCY PERFORMANCE

REPORT ON OPERATIONS

LIBRARY

The role of the Western Australian Industrial Relations Commission Library is to maintain and provide a comprehensive industrial and legislative library and information service for the Commission and staff.

The Library provides a current, accurate and timely information service through its reference and research service, and the maintenance of the Library's collection.

NEW DEVELOPMENTS AND RESOURCES

A photographic project to reflect the importance of Western Australian history and the integral part the Commission has played in the industrial relations of the State was approved last year. Since then, it has been an especially busy time for Library staff with the finalisation of a major re-organisation of the Library's collection in order to house the display. Photographs were obtained from various sources and research on past Presidents was conducted by the Library Manager. The Library now has a permanent pictorial display of past Presidents, Deputy Presidents and Acting Presidents of the Court of Arbitration and the Western Australian Industrial Relations Commission. The Court of Arbitration covered the period 1901 – 1964, while the first President of the Commission took office in 1980.

To complement this photographic display, various items of historical interest have also been selected and displayed in glass viewing cabinets. The display is available to the public. It is envisaged that additions will be made to the displays from

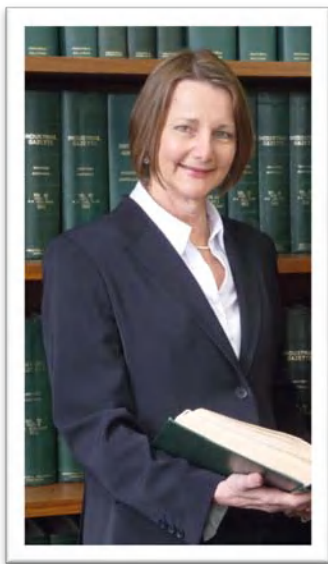
time to time. In particular, the Library Manager will continue researching material on members representing employers and employees.



AGENCY PERFORMANCE

REPORT ON OPERATIONS

Last year the Library received permission to commence an arrangement between the Commission and a major legal publisher. This arrangement enabled significant Commission decisions to be sent to the publisher for inclusion in some of their legal research databases. The process has now been in place for some time and is working very well. The Chief Commissioner selects decisions of special interest and the Library Manager is the liaison point between the Commission and the publisher.



While Commission decisions have always been available on the Commission website, this arrangement means the decisions can be accessed from a wider range of legal research databases and hence more accessible to legal researchers.

As in previous years a program of both formal and informal training sessions on the Library's electronic databases, has been conducted. Such training sessions assist Commissioners and Commission staff to gain a better understanding of these systems allowing them to gain the maximum benefit from these resources when conducting their legal research.

To ensure all Library staff maintain their skills at a consistently high level, they have participated in a number of off-site training seminars covering a variety of areas. This is in addition to attending the formal training sessions on legal research held in the Library.

LOOKING FORWARD

The Library will continue to be proactive in supplying materials and information to both the Commission and departmental staff in support of their work.

SIGNIFICANT ISSUES

SIGNIFICANT ISSUES IMPACTING THE AGENCY

REVIEW OF THE WESTERN AUSTRALIAN INDUSTRIAL RELATIONS SYSTEM

The Government has initiated a review of the Western Australian industrial relations system and that review is likely to suggest changes which will impact on the operations of the Department. The report is to be presented to government by 31 October 2009.

CHANGES IN WRITTEN LAW

There were no changes in written law which affected the Department in 2008/09.

DISCLOSURES AND LEGAL COMPLIANCE

AUDITORS OPINION



Auditor General

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2009

I have audited the accounts, financial statements, controls and key performance indicators of the Department of the Registrar, Western Australian Industrial Relations Commission.

The financial statements comprise the Balance Sheet as at 30 June 2009, and the Income Statement, Statement of Changes in Equity, Cash Flow Statement, Schedule of Income and Expenses by Service, Schedule of Assets and Liabilities by Service, and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, a summary of significant accounting policies and other explanatory Notes.

The key performance indicators consist of key indicators of effectiveness and efficiency. Service 2 "Conciliation and Arbitration by the Western Australian Industrial Relations Commission" relates to the Commission established under the Industrial Relations Act 1979. As the Commission is an affiliated body and not subject to the operational control of the Department, key efficiency indicators are not reported for the Commission by the Department.

Chief Executive Officer's Responsibility for the Financial Statements and Key Performance Indicators

The Chief Executive Officer is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions, and the key performance indicators. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements and key performance indicators that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable in the circumstances; and complying with the Financial Management Act 2006 and other relevant written law.

Summary of my Role

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements, controls and key performance indicators based on my audit. This was done by testing selected samples of the audit evidence. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Further information on my audit approach is provided in my audit practice statement. Refer "<http://www.audit.wa.gov.au/pubs/Audit-Practice-Statement.pdf>".

An audit does not guarantee that every amount and disclosure in the financial statements and key performance indicators is error free. The term "reasonable assurance" recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements and key performance indicators.

DISCLOSURES AND LEGAL COMPLIANCE

AUDITORS OPINION

Department of the Registrar, Western Australian Industrial Relations Commission Financial Statements and Key Performance Indicators for the year ended 30 June 2009

Audit Opinion

In my opinion,

- (i) the financial statements are based on proper accounts and present fairly the financial position of the Department of the Registrar, Western Australian Industrial Relations Commission at 30 June 2009 and its financial performance and cash flows for the year ended on that date. They are in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions;
- (ii) the controls exercised by the Department provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and
- (iii) the key performance indicators of the Department are relevant and appropriate to help users assess the Department's performance and fairly represent the indicated performance for the year ended 30 June 2009.



COLIN MURPHY
AUDITOR GENERAL
3 August 2009

DISCLOSURES AND LEGAL COMPLIANCE

FINANCIAL STATEMENTS

CERTIFICATION OF FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2009

The accompanying financial statements of the Department of the Registrar, Western Australian Industrial Relations Commission have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2009 and the financial position as at 30 June 2009.

At the date of signing we are not aware of any circumstances which would render any particulars included in the financial statements misleading or inaccurate.



John Spurling

Accountable Authority

15 July 2009



Fiona Teraci

Chief Finance Officer

15 July 2009

DISCLOSURES AND LEGAL COMPLIANCE

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

	NOTE	2008/09 \$000	2007/08 \$000
COST OF SERVICES			
<i>Expenses</i>			
Employee benefits expense	5	6,086	5,665
Supplies and services	6	1,682	1,401
Depreciation and amortisation expense	7	251	255
Accommodation expenses	8	2,444	2,426
Other expenses	9	296	216
Total cost of services		10,759	9,963
INCOME			
<i>Revenue</i>			
User charges and fees	10	82	88
Other revenue	11	455	-
Total revenue		537	88
<i>Gains</i>			
Gain on disposal of non-current assets	12	2	-
Total Gains		2	-
TOTAL INCOME OTHER THAN INCOME FROM STATE GOVERNMENT		539	88
NET COST OF SERVICES		10,220	9,875
INCOME FROM STATE GOVERNMENT	13		
Service appropriation		10,699	8,922
Resources received free of charge		47	46
Total income from State Government		10,746	8,968
SURPLUS/ (DEFICIT) FOR THE PERIOD		526	(907)

See also the 'Schedule of Income and Expenses by Service' at page 33.

The Income Statement should be read in conjunction with the accompanying notes.

DISCLOSURES AND LEGAL COMPLIANCE

BALANCE SHEET AS AT 30 JUNE 2009

	NOTE	2008/09 \$000	2007/08 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	14	2,481	2,091
Receivables	15	80	58
Amounts receivable for services	16	180	180
Other current assets	17	83	89
Total Current Assets		2,824	2,418
Non-Current Assets			
Restricted cash and cash equivalents	18	105	75
Amounts receivable for services	16	1,031	851
Property, plant and equipment	19	588	267
Intangible assets	20	16	112
Total Non-Current Assets		1,740	1,305
TOTAL ASSETS		4,564	3,723
LIABILITIES			
Current Liabilities			
Provisions	22	1,860	1,678
Payables	23	270	307
Other current liabilities	24	54	38
Total Current Liabilities		2,184	2,023
Non-Current Liabilities			
Provisions	22	440	292
Total Non-Current Liabilities		440	292
TOTAL LIABILITIES		2,624	2,315
Net Assets		1,940	1,408
EQUITY	25		
Contributed equity		495	495
Reserves		19	15
Accumulated surplus		1,426	898
Total Equity		1,940	1,408
TOTAL LIABILITIES AND EQUITY		4,564	3,723

See also the 'Schedule of Assets and Liabilities by Service' at page 34.

The Balance Sheet should be read in conjunction with the accompanying notes.

DISCLOSURES AND LEGAL COMPLIANCE

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2009

	NOTE	2008/09 \$000	2007/08 \$000
Balance of equity at start of period		1,408	2,316
CONTRIBUTED EQUITY	25		
Balance at start of period		495	495
Balance at end of period		495	495
RESERVES	25		
Asset Revaluation Reserve			
Balance at start of period		15	15
Gain from asset revaluation ^(b)		4	
Balance at end of period		19	15
ACCUMULATED SURPLUS	25		
Balance at start of period		898	1,806
Adjustments ^(c)		2	-
Restated balance at start of period		900	1,806
Surplus/(deficit) for the period		526	(907)
Balance at end of period		1,426	898
Balance of equity at end of period		1,940	1,408
Total income and expense for the period^(a)		526	(907)

(a) The aggregate net amount attributable to each category of equity is: \$526,000 surplus plus gains from asset revaluation of \$4,000 and adjustment of \$2,000 (2008: deficit \$907,000).

(b) A valuation of the Department's work of art was undertaken by independent valuer Stafford Studios during the year and resulted in a revaluation increment.

(c) The valuation of the work of art resulted in the artwork meeting the Department's capitalisation threshold. This artwork had previously been derecognised in accordance with the change in asset capitalisation threshold under TI 1101 and this adjustment represents the reinstatement of this asset at its historical cost prior to accounting for the revaluation increment.

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

DISCLOSURES AND LEGAL COMPLIANCE

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

	NOTE	2008/09 \$000	2007/08 \$000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		10,339	8,592
Holding account drawdowns		180	180
Net cash provided by State Government		10,519	8,772
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(5,910)	(5,787)
Supplies and services		(1,411)	(1,255)
Accommodation		(2,646)	(2,224)
GST payments on purchases		(478)	(395)
Other payments		(133)	(216)
Receipts			
User charges and fees		72	231
Other receipts		455	-
GST receipts on sales		34	18
GST receipts from taxation authority		409	367
Net cash used in operating activities	26(B)	(9,608)	(9,261)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of non-current physical assets		-	-
Purchase of non-current physical assets		(490)	(253)
Net cash used in investing activities		(490)	(253)
Net increase in cash and cash equivalents		420	(742)
Cash and cash equivalents at the beginning of period		2,166	2,908
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	26(A)	2,586	2,166

The Cash Flow Statement should be read in conjunction with the accompanying notes.

SCHEDULE OF INCOME AND EXPENSES BY SERVICE FOR THE YEAR ENDED 30 JUNE 2009

	SUPPORT TO THE WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION AND INDUSTRIAL MAGISTRATES COURT		CONCILIATION AND ARBITRATION BY THE WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION		TOTAL	
	2008/09 \$000	2007/08 \$000	2008/09 \$000	2007/08 \$000	2008/09 \$000	2007/08 \$000
COST OF SERVICES						
Expenses						
Employee benefits expense	2,760	2,571	3,326	3,094	6,086	5,665
Supplies and services	1,009	841	673	560	1,682	1,401
Depreciation and amortisation expense	126	184	125	71	251	255
Accommodation expenses	904	970	1,540	1,456	2,444	2,426
Other expenses	126	93	170	123	296	216
Total cost of services	4,925	4,659	5,834	5,304	10,759	9,963
Income						
User charges and fees	82	88	-	-	82	88
Other revenue	-	-	455	-	455	-
Gain on disposal of non-current assets	2	-	-	-	2	-
Total income other than income from State Government	84	88	455	-	539	88
NET COST OF SERVICES	4,841	4,571	5,379	5,304	10,220	9,875
INCOME FROM STATE GOVERNMENT						
Service appropriations	5,291	3,112	5,408	5,810	10,699	8,922
Resources received free of charge	24	23	23	23	47	46
TOTAL INCOME FROM STATE GOVERNMENT	5,315	3,135	5,431	5,833	10,746	8,968
SURPLUS FOR THE PERIOD	474	(1,436)	52	529	526	(907)

The Schedule of Income and Expenses by Service should be read in conjunction with the accompanying notes.

SCHEDULE OF ASSETS AND LIABILITIES BY SERVICE FOR THE YEAR ENDED 30 JUNE 2009

	SUPPORT TO THE WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION AND INDUSTRIAL MAGISTRATES COURT		CONCILIATION AND ARBITRATION BY THE WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION		TOTAL	
	2008/09 \$000	2007/08 \$000	2008/09 \$000	2007/08 \$000	2008/09 \$000	2007/08 \$000
ASSETS						
Current assets	1,504	1,314	1,320	1,104	2,824	2,418
Non-current assets	1,583	1,090	157	215	1,740	1,305
Total assets	3,087	2,404	1,477	1,319	4,564	3,723
LIABILITIES						
Current liabilities	1,054	1,089	1,130	934	2,184	2,023
Non-current liabilities	213	131	227	161	440	292
Total Liabilities	1,267	1,220	1,357	1,095	2,624	2,315
NET ASSETS	1,820	1,184	120	224	1,940	1,408

The Schedule of Assets and Liabilities by Service should be read in conjunction with the accompanying notes.

DISCLOSURES AND LEGAL COMPLIANCE

SUMMARY OF CONSOLIDATED ACCOUNT APPROPRIATIONS AND INCOME ESTIMATES FOR THE YEAR ENDED 30 JUNE 2009

	2008/09 Estimate \$000	2008/09 Actual \$000	Variance \$000	2008/09 Actual \$000	2007/08 Actual \$000	Variance \$000
DELIVERY OF SERVICE						
Item 101 Net amount appropriated to deliver services	8,563	8,496	(67)	8,496	6,837	1,659
Amount Authorised by Other Statutes						
- Salaries and Allowances Act 1975	2,177	2,203	26	2,203	2,085	118
Total appropriations provided to deliver services	10,740	10,699	(41)	10,699	8,922	1,777
GRAND TOTAL	10,740	10,699	(41)	10,699	8,922	1,777
Details of Expenses by Service						
Support to the WAIRC and Industrial Magistrates Court	5,351	4,925	(426)	4,925	4,659	266
Conciliation and Arbitration by the WAIRC	5,365	5,834	469	5,834	5,304	530
Total Cost of Services	10,716	10,759	43	10,759	9,963	796
Less total income	(80)	(539)	(459)	(539)	(88)	(451)
Net Cost of Services	10,636	10,220	(416)	10,220	9,875	345
Adjustments	104	479	375	479	(953)	1,432
Total appropriations provided to deliver services	10,740	10,699	(41)	10,699	8,922	1,777
Capital Expenditure						
Purchase of non-current physical assets	180	492	312	492	176	316
Adjustments for other funding sources	(180)	(492)	(312)	(492)	(176)	(316)
Capital Contribution	-	-	-	-	-	-
DETAILS OF INCOME ESTIMATES						
Income disclosed as Administered Income	-	-	-	-	-	-

Adjustments comprise movements in cash balances and other accrual items such as receivables, payables and superannuation.

Note 28 'Explanatory statement' provides details of any significant variations between estimates and actual results for 2009 and between the actual results for 2009 and 2008.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

1. Departmental mission and funding

The Department's mission is to support the Western Australian Industrial Relations Commission to provide our community with a means of preventing and resolving conflict in respect to industrial matters. The Department is funded by Parliamentary appropriation. The financial statements encompass all funds through which the Department controls resources to carry on its functions.

2. Australian equivalents to International Financial Reporting Standards

General

The Department's financial statements for the year ended 30 June 2009 have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), which comprise a Framework for the Preparation and Presentation of Financial Statements (the Framework) and Australian Accounting Standards (including the Australian Accounting Interpretations). In preparing these financial statements the Department has adopted, where relevant to its operations, new and revised Standards and Interpretations from their operative dates as issued by the AASB and formerly the Urgent Issues Group (UIG).

Early adoption of standards

The Department cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. No Standards and Interpretations that have been issued or amended but are not yet effective have been early adopted by the Department for the annual reporting period ended 30 June 2009.

3. Summary of significant accounting policies

(a) General Statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary application, format and wording.

The Financial Management Act and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over the Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board.

Where modification is required and has a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

(b) Basis of Preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, modified by the revaluation of land, buildings and infrastructure which have been measured at fair value.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated. The financial statements are presented in Australian dollars and all values are rounded to the nearest thousand dollars (\$000).

(c) Reporting Entity

The reporting entity comprises the Department and there are no Related Bodies.

(d) Contributed Equity

AASB Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires transfers, other than as a result of a restructure of administrative arrangements, in the nature of equity contributions to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital contributions (appropriations) have been designated as contributions by owners by Treasurer's instruction (TI) 955 'Contributions by Owners made to Wholly Owned Public Sector Entities' and have been credited directly to Contributed Equity.

(e) Income

Revenue recognition

Revenue is measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

Sale of goods

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership control transfer to the purchaser and can be measured reliably.

Rendering of services

Revenue is recognised upon delivery of the service to the client or by reference to the stage of completion of the transaction.

Service Appropriations

Service Appropriations are recognised as revenues in the period in which the Department gains control of the appropriated funds. The Department gains control of appropriated funds at the time those funds are deposited into the Department's bank account or credited to the holding account held at Treasury. See note 13 'Income from State Government' for further detail.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Net Appropriation Determination

The Treasurer may make a determination providing for prescribed receipts to be retained for services under the control of the Department. In accordance with the determination specified in the 2008-2009 Budget Statements, the Department retained \$82,000 in 2009 (\$88,000 in 2008) from the following:

- proceeds from fees and charges;
- other departmental revenue.

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Department obtains control over the assets comprising the contributions which is usually when cash is received. Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the balance sheet date, the nature of, and amounts pertaining to, those undischarged conditions are disclosed in the notes.

Gains

Gains may be realised or unrealised and are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

(f) Property, Plant and Equipment and Infrastructure

Capitalisation/Expensing of assets

Items of property and plant and equipment costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property and plant and equipment costing less than \$5,000 are immediately expensed direct to the Income Statement (other than where they form part of a group of similar items which are significant in total).

Initial recognition and measurement

All items of property and plant and equipment are initially recognised at cost.

For items of property and plant and equipment acquired at no cost or for nominal consideration, the cost is their fair value at the date of acquisition.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Subsequent measurement

After recognition as an asset, the Department uses the revaluation model for the measurement of art works and the cost model for all other property, plant and equipment. The Department has a policy of revaluing works of art at fair value. The revaluation of the Department's work of art was undertaken by an independent valuer - Stafford Studios and is recognised in the financial statements. Works of Art are revalued every 5 years. All other items of property, plant and equipment are carried at historical cost less accumulated depreciation and accumulated impairment losses.

Derecognition

Upon disposal or derecognition of an item of property, plant and equipment, any revaluation reserve relating to that asset is retained in the asset revaluation reserve.

Asset Revaluation Reserve

The asset revaluation reserve is used to record increments and decrements on the revaluation of non-current assets as described in note 26 'Property, Plant and Equipment'.

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. Depreciation is calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

Plant and equipment	3 to 5 years
Computer equipment	3 years
Furniture and Fittings	10 years

Works of art controlled by the Department are classified as property, plant and equipment. They are anticipated to have very long and indefinite useful lives. Their service potential has not, in any material sense, been consumed during the reporting period. As such, no depreciation has been recognised in respect of them.

(g) Intangible Assets

Capitalisation/Expensing of assets

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more are capitalised. The cost of utilising the assets is expensed (amortised) over their useful life. Costs incurred below these thresholds are immediately expensed directly to the Income Statement. All acquired and internally developed intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, the cost is their fair value at the date of acquisition. The cost model is applied for subsequent measurement requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life) on the straight line basis using rates which are reviewed annually. All intangible assets controlled by the Department have a finite useful life and zero residual value. The expected useful lives for each class of intangible asset are:

Software ^(a)	3 to 5 years
-------------------------	--------------

^(a) Software that is not integral to the operation of related hardware.

Computer Software

Software that is an integral part of the related hardware is treated as property, plant and equipment. Software that is not an integral part of the related hardware is treated as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition.

(h) Impairment of Assets

Property, plant and equipment, and intangible assets are tested for any indication of impairment at each balance sheet date. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised. As the Department is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at each balance sheet date irrespective of whether there is any indication of impairment.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market-based evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairment at each balance sheet date.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

(i) Leases

The Department has entered into a number of operating lease arrangements for premises and motor vehicles where the lessor effectively retains all of the risks and benefits incidental to ownership of the items held under the operating leases. Equal installments of the lease payments are charged to the Income Statement over the lease term as this is representative of the pattern of benefits to be derived from the leased property.

(j) Financial Instruments

In addition to cash, the Department has two categories of financial instrument:

- Loans and receivables; and

- Financial liabilities measured at amortised cost.

These have been disaggregated into the following classes:

Financial Assets

- Cash and cash equivalents

- Restricted cash and cash equivalents

- Receivables

- Amounts receivable for services

Financial Liabilities

- Payables

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(k) Cash and Cash Equivalents

For the purpose of the Cash Flow Statement, cash and cash equivalents includes restricted cash and cash equivalents. These are comprised of cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash, and which are subject to insignificant risk of changes in value.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

(l) Accrued Salaries

The accrued salaries suspense account (see note 18) consists of amounts paid annually into a suspense account over a period of 10 financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur in that year instead of the normal 26. No interest is received on this account.

Accrued salaries (refer note 24) represent the amount due to staff but unpaid at the end of the financial year, as the end of the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a few days of the financial year end. The Department considers the carrying amount of accrued salaries to be equivalent to its net fair value.

(m) Amounts Receivable for Services (Holding Account)

The Department receives appropriation funding on an accrual basis that recognises the full annual cash and non-cash cost of services. The appropriations are paid partly in cash and partly as an asset (Holding Account receivable) that is accessible on the emergence of the cash funding requirement to cover items such as leave entitlements and asset replacement.

See note 13 'Income from State Government' and note 16 'Amounts receivable for services'.

(n) Receivables

Receivables are recognised and carried at original invoice amount less an allowance for uncollectible amounts. The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance amount.

The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Department will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days. See note 15 'Receivables'.

(o) Payables

Payables are recognised when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as they are generally settled within 30 days. See note 23 'Payables'.

(p) Provisions

Provisions are liabilities of uncertain timing and amount and are recognised where there is a present legal, equitable or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date. See note 22 'Provisions'.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

(i) Provisions - Employee Benefits

Annual Leave and Long Service Leave

The liability for annual and long service leave expected to be settled within 12 months after the balance sheet date is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than 12 months after the balance sheet date is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the balance sheet date.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions. In addition, the long service leave liability also considers the experience of employee departures and periods of service.

The expected future payments are discounted using market yields at the balance sheet date on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

All annual leave and unconditional long service leave provisions are classified as current liabilities as the Department does not have an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Superannuation

The Government Employees Superannuation Board (GESB) in accordance with legislative requirements administers public sector superannuation arrangements in WA.

Employees may contribute to the Pension Scheme, a defined benefit pension scheme now closed to new members or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme also closed to new members. The Department has no liabilities for superannuation charges under the Pension or the GSS Schemes as the liability has been assumed by Treasurer.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension or the GSS Schemes became non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after April 16, 2007 become members of the GESB Super Scheme (GESBS). Both of these schemes are accumulation schemes. The Department makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. These contributions extinguish the liability for superannuation charges in respect of the WSS and GESBS schemes.

The GESB makes all benefit payments in respect of the Pension and GSS Schemes, and is recouped by the Treasurer for the employer's share. See note 3(q) 'Superannuation expense'.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

(ii) Provisions -Other

Employment On-Costs

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and not included as part of the Department's 'Employee benefits expense'. The related liability is included in Employment on-costs provision. (Notes 9 and 22).

(q) Superannuation Expense

The following elements are included in calculating the superannuation expense in the Income Statement:

- (a) Defined benefit plans – For 2007-08, the change in the unfunded employer's liability (i.e. current service cost and, actuarial gains and losses) assumed by the Treasurer in respect of current employees who are members of the Pension Scheme and current employees who accrued a benefit on transfer from that Scheme to the Gold State Superannuation Scheme (GSS); and
- (b) Defined contribution plans - Employer contributions paid to the GSS (concurrent contributions), the West State Superannuation Scheme (WSS), and the GESB Super Scheme (GESBS).

Defined benefit plans - For 2007-08, the movements (i.e. current service cost and, actuarial gains and losses) in the liabilities in respect of the Pension Scheme and the GSS transfer benefits are recognised as expenses directly in the Income Statement. As these liabilities are assumed by the Treasurer (refer note 3(p)(i)), a revenue titled 'Liabilities assumed by the Treasurer' equivalent to the expense is recognised under Income from State Government in the Income Statement (See note 13 'Income from State Government'). Commencing in 2008-09, the reporting of annual movements in these notional liabilities has been discontinued and is no longer recognised in the Income Statement.

The superannuation expense does not include payment of pensions to retirees, as this does not constitute part of the cost of services provided in the current year.

Defined contribution plans - in order to reflect the Department's true cost of services, the Department is funded for the equivalent of employer contributions in respect of the GSS Scheme (excluding transfer benefits). These contributions were paid to the GESB during the year and placed in a trust account administered by the GESB on behalf of the Treasurer. The GESB subsequently paid these employer contributions in respect of the GSS Scheme to the Consolidated Account.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

The GSS Scheme is a defined benefit scheme for the purposes of employees and whole-of-government reporting. However, apart from the transfer benefit, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the agency to GESB extinguishes the agency's obligations to the related superannuation liability.

(r) Resources Received Free of Charge or For Nominal Cost

Resources received free of charge or for nominal cost that can be reliably measured are recognised as income and as assets or expenses as appropriate, at fair value.

(s) Comparative Figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

4. Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

The Department has applied the following Australian Accounting Standards and Australian Accounting Interpretations effective for annual reporting periods beginning on or after 1 July 2008 that impacted on the Department:

Review of AAS 27 'Financial Reporting by Local Governments', AAS 29 'Financial Reporting by Government Departments and AAS 31 'Financial Reporting by Governments'. The AASB has made the following pronouncements from its short term review of AAS 27, AAS 29 and AAS 31:

AASB 1004 'Contributions';

AASB 1050 'Administered Items';

AASB 1051 'Land Under Roads';

AASB 1052 'Disaggregated Disclosures';

AASB 2007-9 'Amendments to Australian Accounting Standards arising from the review of AASs 27, 29 and 31 [AASB 3, AASB 5, AASB 8, AASB 101, AASB 114, AASB 116, AASB 127 & AASB 137];

Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities'.

The existing requirements in AAS 27, AAS 29 and AAS 31 have been transferred to the above new and revised topic-based Standards and Interpretation. These requirements remain substantively unchanged. The new and revised Standards and Interpretation make some modifications to disclosures and provide additional guidance otherwise there is no financial impact.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Future impact of Australian Accounting Standards not yet operative

The Department cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. Consequently, the Department has not applied early the following Australian Accounting Standards and Australian Accounting Interpretations that have been issued and which may impact the Department but are not yet effective. Where applicable, the Department plans to apply these standards and interpretations from their application date:

Title	Operative for reporting periods beginning on/after
AASB 101 'Presentation of Financial Statements' (September 2007). This Standard has been revised and will change the structure of the financial statements. These changes will require that owner changes in equity are presented separately from non-owner changes in equity. The Department does not expect any financial impact when the Standard is first applied.	1 January 2009
AASB 2008-13 'Amendments to Australian Accounting Standards arising from AASB Interpretation 17 – Distributions of Non-cash Assets to Owners [AASB 5 & AASB 110]. This Standard amends AASB 5 'Non-current Assets Held for Sale and Discontinued Operations' in respect of the classification, presentation and measurement of non-current assets held for distribution to owners in their capacity as owners. This may impact on the presentation and classification of Crown land held by the Department where the Crown land is to be sold by the Department of Regional Development and Lands (formerly Department for Planning and Infrastructure). The Department does not expect any financial impact when the Standard is first applied prospectively.	1 July 2009
AASB 2009-2 'Amendments to Australian Accounting Standards – Improving Disclosures about Financial Instruments [AASB 4, AASB 7, AASB 1023 & AASB 1038]'. This Standard amends AASB 7 and will require enhanced disclosures about fair value measurements and liquidity risk with respect to financial instruments. The Department does not expect any financial impact when the Standard is first applied.	1 January 2009

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

	2008/09 \$000	2007/08 \$000
5. Employee benefits expense		
Wages and salaries ^(a)	4,611	4,418
Superannuation – defined contribution plans ^(b)	595	603
Superannuation – defined benefit plans ^{(c) (d)}	-	-
Long service leave ^(e)	320	263
Annual Leave ^(e)	560	380
	<u>6,086</u>	<u>5,664</u>

(a) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component.

(b) Defined contribution plans include West State and Gold State and GESB Super Scheme (contributions paid).

(c) Defined benefit plans include Pension scheme and Gold State (pre-transfer benefit).

(d) A notional income is also recognised (see note 13 'Income from State Government'). Commencing in 2008-09, the reporting of notional superannuation expense and equivalent notional income has been discontinued.

(e) Includes a superannuation contribution component.

Employment on-costs such as worker's compensation insurance are included at note 9 Other Expenses'. The employment on-costs liability is included at note 22 'Provisions'.

6. Supplies and services

Consumables	418	435
Repairs and Maintenance	301	180
Communications	151	150
Court Reporting	103	87
Consultants	34	22
Equipment Purchases	65	38
Professional Services	416	317
Other	194	172
	<u>1,682</u>	<u>1,401</u>

7. Depreciation and amortisation expense

Depreciation

Furniture	11	11
Computer Hardware	88	89
Plant and Equipment	45	44
Total depreciation	<u>144</u>	<u>144</u>

Amortisation

Intangible assets	107	111
Total amortisation	<u>107</u>	<u>111</u>
Total depreciation and amortisation	<u>251</u>	<u>255</u>

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

	2008/09 \$000	2007/08 \$000
8. Accommodation expenses		
Lease	1,904	1,903
Outgoings expense	540	523
	<u>2,444</u>	<u>2,426</u>

9. Other expenses		
Employment on-costs ^(a)	296	216
	<u>296</u>	<u>216</u>

(a) Includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liability is included at note 22 Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

10. User Fees and Charges		
Document Lodgments	15	12
Transcript Sales	1	7
Miscellaneous	66	69
	<u>82</u>	<u>88</u>

11. Other Revenue		
Recoup from Department of the Attorney General	455	-
	<u>455</u>	<u>-</u>

12. Gain on disposal of non-current assets		
<i>Costs of Disposal of Non-Current Assets</i>		
Property, plant and equipment	-	-
<i>Proceeds from Disposal of Non-Current Assets</i>		
Property, plant and equipment	2	-
Net gain	<u>2</u>	<u>-</u>

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

	2008/09 \$000	2007/08 \$000
13. Income from State Government		
Appropriation received during the year:		
Service appropriations ^(a)	10,699	8,922
Resources received free of charge ^(b)		
Determined on the basis of the following estimates provided by agencies:		
State Solicitors Office – Legal Expenses	47	46
	<u>10,746</u>	<u>8,968</u>

- (a) Service appropriations are accrual amounts reflecting the full cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.
- (b) Where assets or services have been received free of charge or for nominal cost, the Department recognises revenues equivalent to the fair value of the assets and/or the fair value of those services that can be reliably determined and which would have been purchased if they were not donated, and those fair values shall be recognised as assets or expenses, as applicable. The exception occurs where the contribution of assets or services are in the nature of contributions by owners, in which case the Department makes an adjustment direct to equity.

14. Cash and cash equivalents

Current

Bank Account	2,480	2,091
Cash on Hand	1	-
	<u>2,481</u>	<u>2,091</u>

15. Receivables

Trade debtors	11	25
GST receivable	69	33
	<u>80</u>	<u>58</u>

See also note 3(n) 'Receivables'.

16. Amounts receivable for services

Current	180	180
Non-current	1,031	851
	<u>1,211</u>	<u>1,031</u>

Represents the non-cash component of service appropriations (see note 3(m)) 'Amounts receivable for services (Holding Account)'. It is restricted in that it can only be used for asset replacement or payment of leave liability.

17. Other assets

Prepayments	83	89
	<u>83</u>	<u>89</u>

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

	2008/09 \$000	2007/08 \$000
18. Restricted cash and cash equivalents		
<i>Non-current</i>		
Accrued salaries suspense account ^(a)	105	75
	<u>105</u>	<u>75</u>
(a) Amount held in the suspense account is only to be used for the purpose of meeting the 27 th pay in a financial year that occurs every 11 years.		
19. Property, plant and equipment		
<u>Plant and Equipment</u>		
At cost	341	299
Accumulated depreciation	(195)	(210)
	<u>146</u>	<u>89</u>
<u>Furniture</u>		
At cost	114	114
Accumulated depreciation	(22)	(11)
	<u>92</u>	<u>103</u>
<u>Computer Hardware</u>		
At cost	704	352
Accumulated depreciation	(360)	(277)
	<u>344</u>	<u>75</u>
<u>Artwork</u>		
At Fair Value ^(a)	6	-
	<u>6</u>	<u>-</u>
Total Non Current Assets	1,165	765
Total Accumulated Depreciation	(577)	(498)
Written Down Value	<u>588</u>	<u>267</u>

(a) A valuation of the Department's work of art was undertaken by independent valuer Stafford Studios during the year and resulted in a revaluation increment.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Reconciliations of the carrying amounts of computers, plant, equipment and furniture at the beginning and end of the current financial year are set out below.

	Plant and Equipment \$000	Furniture \$000	Computer Hardware \$000	Artwork \$000	Total \$000
2009					
Carrying amount at start of year	89	103	75	-	267
Additions	102	-	357	2	461
Disposals	-	-	-	-	-
Revaluation increment	-	-	-	4	4
Depreciation	(45)	(11)	(88)	-	(144)
Carrying amount at end of year	146	92	344	6	588
	Plant and Equipment \$000	Furniture \$000	Computer Hardware \$000	Artwork \$000	Total \$000
2008					
Carrying amount at start of year	111	54	118	-	283
Additions	23	61	73	-	157
Disposals	(1)	(1)	(27)	-	(29)
Revaluation increment	-	-	-	-	-
Depreciation	(44)	(11)	(89)	-	(144)
Carrying amount at end of year	89	103	75	-	267

	2008/09 \$000	2007/08 \$000
20. Intangible assets		
<i>Computer software</i>		
At cost	590	579
Accumulated amortisation	(574)	(467)
	16	112
Reconciliations		
<i>Computer software</i>		
Carrying amount at start of year	112	214
Additions	11	9
Amortisation expense	(107)	(111)
Carrying amount at end of year	16	112

21. Impairment of assets

There were no indications of impairment to property, plant, equipment and intangible assets at 30 June 2009. The Department held no goodwill or intangible assets with an indefinite life during the reporting period and at balance sheet date there were no intangible assets not yet available for use.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

	2008/09 \$000	2007/08 \$000
22. Provisions		
Current		
Employee benefits provision		
Annual leave ^(a)	866	717
Long service leave ^(b)	988	956
	<u>1,854</u>	<u>1,673</u>
Other provisions		
Employment on-costs ^(c)	6	5
	<u>1,860</u>	<u>1,678</u>
Non-current		
Employee benefits provision		
Long service leave ^(b)	438	290
	<u>438</u>	<u>290</u>
Other provisions		
Employment on-costs ^(c)	2	2
	<u>440</u>	<u>292</u>
	<u>2,300</u>	<u>1,970</u>

- (a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after balance sheet date. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of balance sheet date	422	611
More than 12 months after balance sheet date	444	106
	<u>866</u>	<u>717</u>

- (b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after balance sheet date. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of balance sheet date	560	595
More than 12 months after balance sheet date	866	651
	<u>1,426</u>	<u>1,246</u>

- (c) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers compensation insurance. The provision is the present value of expected future payments. The associated expense is included at note 9 'Other expenses'.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

	2008/09 \$000	2007/08 \$000
<u>Movements in Other Provisions</u>		
Movements in each class during the financial year, other than employee benefits, are set out below.		
<u>Employment on-cost provision</u>		
Carrying amount at start of year	7	12
Additional provisions recognised	1	(5)
Carrying amount at end of year	8	7
23. Payables		
Trade payables	198	226
Accrued expenses	72	81
	270	307
24. Other current liabilities		
Accrued salaries	54	38
	54	38
25. Equity		
Equity represents the residual interest in the net assets of the Department. The Government holds the equity interest in the Department on behalf of the community. The asset revaluation reserve represents that portion of equity resulting from the revaluation of non-current assets.		
CONTRIBUTED EQUITY		
Balance at the start of the year	495	495
Balance at the end of the year	495	495
RESERVES		
Asset revaluation reserve:		
Balance at the start of the year	15	15
Net revaluation increment:		
Plant & Equipment - Works of Art	4	-
Balance at the end of the year	19	15
ACCUMULATED SURPLUS/(DEFICIT)		
Balance at the start of the year	898	1,806
Adjustment	2	-
Restated balance at start of period	900	1,806
Result for the period	526	(907)
Balance at the end of the year	1,426	898

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

	2008/09 \$000	2007/08 \$000
26. Notes to the Cash Flow Statement		
(a) <u>Reconciliation of cash</u>		
Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:		
Cash and cash equivalents	2,481	2,091
Restricted cash and cash equivalents (refer to note 18)	105	75
	<u>2,586</u>	<u>2,166</u>
(b) <u>Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities</u>		
Net cost of services	(10,220)	(9,875)
Non-cash items:		
Depreciation and amortisation expense	251	255
Superannuation expense assumed by the Treasurer	-	-
Resources received free of charge	47	46
Net (gain)/loss on sale of property, plant and equipment	(2)	-
(Increase)/decrease in assets:		
Current receivables	14	143
Prepayments	6	47
Increase/(decrease) in liabilities:		
Current payables	(37)	41
Current provisions	182	18
Accrued Salaries	16	19
Non-current provisions	148	(61)
Net GST receipts/(payments)	(38)	56
Change in GST in receivables/payables	25	50
Net cash provided by/(used in) operating activities	<u>(9,608)</u>	<u>(9,261)</u>

27. Commitments

(a) Lease commitments

Commitments in relation to leases contracted for at the balance sheet date but not recognised as liabilities are payable:

Non-cancellable operating lease commitments		
Not later than 1 year	59	87
Later than 1 year and not later than 5 years	15	22
	<u>74</u>	<u>109</u>

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

	2008/09 \$000	2007/08 \$000
The Department is an occupier of premises in Perth. The Lessee for accommodation leases is the Hon. Minister for Works, with the Department of Treasury and Finance - Building Management and Works responsible for payment for all leases and associated costs to the lessors. The Department of the Registrar reimburses the Department of Treasury and Finance - Building Management and Works for lease payments and the cost of outgoings. The current accommodation lease contract expires in June 2012. The value of the non cancellable operating leases for which the Hon. Minister for Works is the lessee and the Department of the Registrar the occupier, is:		
Within 1 year	3,120	2,332
Later than 1 year and not later than 5 years	6,384	10,512
	<u>9,504</u>	<u>12,844</u>

28. Explanatory statement

Significant variations between estimates and actual results for income and expense as presented in the financial statement titled 'Summary of Consolidated Account Appropriations and Income Estimates' are shown below. Significant variations are considered to be those greater than 10% or \$200,000.

(i) Significant variances between estimate and actual for 2009

	2008/09 Estimate \$000	2008/09 Actual \$000	Variance \$000
<i>Total appropriation to deliver services</i>			
Net Amount appropriated to deliver services	8,563	8,496	(67)
Amounts authorised by other Statutes	2,177	2,203	26
Total appropriations provided to deliver services	<u>10,740</u>	<u>10,699</u>	<u>(41)</u>

	2008/09 Estimate \$000	2008/09 Actual \$000	Variance \$000
<i>Expense by Services</i>			
Support to the WAIRC and Industrial Magistrates Court	5,351	4,925	(426)
Conciliation and Arbitration by the Western Australian Industrial Relations Commission	5,365	5,834	469

Actual Expenditure for 2008-09 includes expenditure for which the funding was transferred to the Department of the Attorney General in anticipation of a restructure of the Commission as outlined in the Industrial Relations Amendment Bill 2008. The estimate for 2008-09 reflected this funding transfer. However, this legislation did not proceed and these costs have been incurred by the Department of the Registrar, and the funding recouped from the Department of the Attorney General and shown as Income.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

(ii) Significant variances between actual for 2008 and 2009

	2008/09 Actual \$000	2007/08 Actual \$000	Variance \$000
<i>Total appropriation to deliver services</i>			
Net Amount appropriated to deliver services	8,496	6,837	1,659
Amounts authorised by other Statutes	2,203	2,085	118
Total appropriations provided to deliver services	10,699	8,922	1,777

In 2007-08 appropriations were reduced by \$2 million (representing savings made by this Department over previous years) under direction of the former Minister for Employment Protection. The net result was a reduction in total appropriations provided to deliver services for that year.

Expense by Service

Support to the WAIRC and Industrial Magistrates Court	4,925	4,659	266
Conciliation and Arbitration by the Western Australian Industrial Relations Commission	5,834	5,304	530

The increase in expenditure for 2008-09 relates to general salary cost increases and an increase in accrued leave entitlements along with general cost escalations for supplies and services.

<i>Total Income</i>	539	88	451
---------------------	-----	----	-----

A transfer of funding to the Department of the Attorney General occurred in 2008-09, in anticipation of a restructure of the Commission as outlined in the Industrial Relations Amendment Bill 2008. The increase in income is due to a recoup of that funding from the Department of the Attorney General as this legislation did not proceed.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

29. Financial instruments

(a) Financial Risk Management Objectives and Policies

Financial instruments held by the Department are cash and cash equivalents, restricted cash and cash equivalents, receivables and payables. All of the Department's cash is held in the public bank account (non-interest bearing) apart from restricted cash held in a special purpose account. The Department has limited exposure to financial risks. The Department's overall risk management program focuses on managing the risks identified below.

Credit risk

Credit risk arises when there is the possibility of the Department's receivables defaulting on their contractual obligations resulting in financial loss to the Department. The Department measures credit risk on a fair value basis and monitors risk on a regular basis.

Credit risk associated with the Department's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than government, the Department trades only with recognised, creditworthy third parties. The Department has policies in place to ensure that sales of services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Department's exposure to bad debts is minimal. There are no significant concentrations of credit risk.

Liquidity risk

Liquidity risk arises when the Department is unable to meet its financial obligations as they fall due. The Department is exposed to liquidity risk through its trading in the normal course of business. The Department has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Department's income or the value of its holdings of financial instruments. The Department does not trade in foreign currency and is not materially exposed to other price risks. The Department is not exposed to interest rate risk because all cash and cash equivalents and restricted cash are non-interest bearing.

(b) Categories of Financial Instruments

In addition to cash, the carrying amounts of each of the following categories of financial assets and financial liabilities at the balance sheet date are as follows:

	2008/09 \$000	2007/08 \$000
Financial Assets		
Cash and cash equivalents	2,481	2,091
Restricted cash and cash equivalents	105	75
Loans and receivables ^(a)	1,222	1,056
Financial Liabilities		
Financial liabilities measured at amortised cost	270	307

^(a) The amount of loans and receivables excludes GST recoverable from the ATO (statutory receivable).

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

(c) Financial Instrument disclosures

Credit Risk, Liquidity Risk and Interest Rate Risk Exposures

The following table discloses the exposure to liquidity risk and interest rate risk as at the balance sheet date. The Department's maximum exposure to credit risk at the balance sheet date is the carrying amount of the financial assets as shown on the following table. The table is based on information provided to senior management of the Department. The Department does not hold any collateral as security or other credit enhancements relating to the financial assets it holds. The Department does not hold any financial assets that had to have their terms renegotiated that would have otherwise resulted in them being past due or impaired.

	Non-Interest Bearing	Total
	\$000	\$000
2009		
<i>Financial Assets</i>		
Cash and cash equivalents	2,481	2,481
Restricted Cash and cash equivalents	105	105
Receivables ^(a)	11	11
Amounts receivable for services	1,211	1,211
	3,808	3,808
<i>Financial Liabilities</i>		
Payables	270	270
	270	270
2008		
<i>Financial Assets</i>		
Cash and cash equivalents	2,091	2,091
Restricted Cash and cash equivalents	75	75
Receivables ^(a)	25	25
Amounts receivable for services	1,031	1,031
	3,222	3,222
<i>Financial Liabilities</i>		
Payables	307	307
	307	307

(a) The amount of loans and receivables excludes GST recoverable from the ATO (statutory receivable).

Fair Values

All financial assets and liabilities recognised in the balance sheet, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

30. Remuneration of senior officers

	2008/09 \$000	2007/08 \$000
<u>Remuneration</u>		
The number of senior officers, whose total of fees, salaries, superannuation and other benefits for the financial year, fall within the following bands are:		
\$		
40,001 – 50,000	1	-
70,001 – 80,000	1	-
90,001 – 100,000	1	-
120,001 – 130,000	1	1
210,001 – 220,000	1	1
The total remuneration of senior officers is:	550	335

The total remuneration includes the superannuation expense incurred by the Department in respect of senior officers. No senior officers are members of the Pension Scheme.

31. Remuneration of auditor

Remuneration payable to the Auditor General in respect of the audit for the current financial year is as follows:

Auditing the accounts, financial statements and performance indicators	36	33
	36	33

32. Related bodies

The Department of the Registrar, WAIRC does not have any related bodies.

33. Affiliated bodies

The Western Australian Industrial Relations Commission (WAIRC) is an affiliated body in that it received administrative support of \$5,834,000 (2008: \$5,304,000) from the Department. The WAIRC is not subject to operational control by the Department.

The Department met all the operational expenses from money appropriated to the Department for that purpose as identified under the service titled "Conciliation and Arbitration by the Western Australian Industrial Relations Commission". The service provides for the salaries and contingencies of Commission Members and their direct support staff and services. Details on the operations of the Commission are reported in the Chief Commissioner's Annual Report to the Minister made pursuant to section 16, subsection (2)(b) of the *Industrial Relations Act 1979*.

DISCLOSURES AND LEGAL COMPLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

34. Supplementary financial information

Write Offs

During the financial year \$400 (2008: nil) of public property was written off the Department's public property register under the authority of the Accountable Authority.

35. Events occurring after balance sheet date

There were no events occurring after balance sheet date that had an impact on the financial statements of the Department.

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

CERTIFICATION OF KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2009

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of the Registrar, Western Australian Industrial Relations Commission's performance, and fairly represent the performance of the Department of the Registrar, Western Australian Industrial Relations Commission for the financial year ended 30 June 2009.



John Spurling
Accountable Authority
15 July 2009

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

The Department's mission is *"to support the Western Australian Industrial Relations Commission to provide our community with a means of preventing and resolving conflict in respect to industrial matters"*.

Our agency level outcome supports the following Government Strategic Goal of Financial and Economic Responsibility:

"Responsibly managing the State's finances through the efficient and effective delivery of services, encouraging economic activity and reducing regulatory burdens on the private sector".

The Department contributes to the Government's strategic goal by ensuring the Western Australian Industrial Relations Commission (WAIRC) has the necessary resources to effectively prevent or resolve disputes between employers and employees. With an effective and efficient means to resolve employment relationship conflicts, the community is able to devote its means of production more directly to opportunities for investment and growth leading to greater wealth for Western Australians.

KEY EFFECTIVENESS INDICATOR

Outcome: *The prevention and resolution of industrial relations matters.*

The government requires that there be an effective means for preventing or resolving employment disputes between employers and employees. It established the WAIRC for this purpose and the Department of the Registrar is required to ensure the WAIRC has the necessary resources to achieve its purpose.

The measure of effectiveness is identified as:

"Percentage of employers, employees, representatives and Commission members satisfied with the service provided by the Department of the Registrar in relation to timeliness and accuracy and relevance of information".

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

The quality of the service provided by the departmental officers significantly affects the ability of the Commission to effectively perform its role.

The services provided to the WAIRC include registry services, support staff, administrative services and infrastructure facilities.

The quality and efficiency of the services provided by the staff assists or impedes the WA Industrial Relations Commission in performing its role. Persons wishing to use the services of the Commission seek information from staff as to procedures and processes. This information provided must be relevant, accurate and delivered in a timely manner to ensure the Commission is able to perform its role more effectively.

The Department sought feedback from those parties who have dealings with us throughout the year using a survey. The survey was conducted through mail outs as well as by seeking responses from individuals who attended our office. The purpose of the survey was to obtain feedback from external parties on the quality of the service we provide.

The survey sample consisted of 110 parties or persons including individuals, representative bodies of employers, employees and government agencies. Of those surveyed, 89 responded. This gives a maximum associated sample error of +/- 4.56 per cent at the 95 per cent confidence interval. This means we are 95 per cent confident that the sample results are representative of the population within a +/- 4.56 per cent range.

The following graphs were compiled from responses to the client surveys. The parties were asked to rate our service on a scale of one to five, where five represents an excellent level of service and one equates to a poor rating. A rating of five or four was considered equivalent to a "Yes" response.

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

TIMELINESS

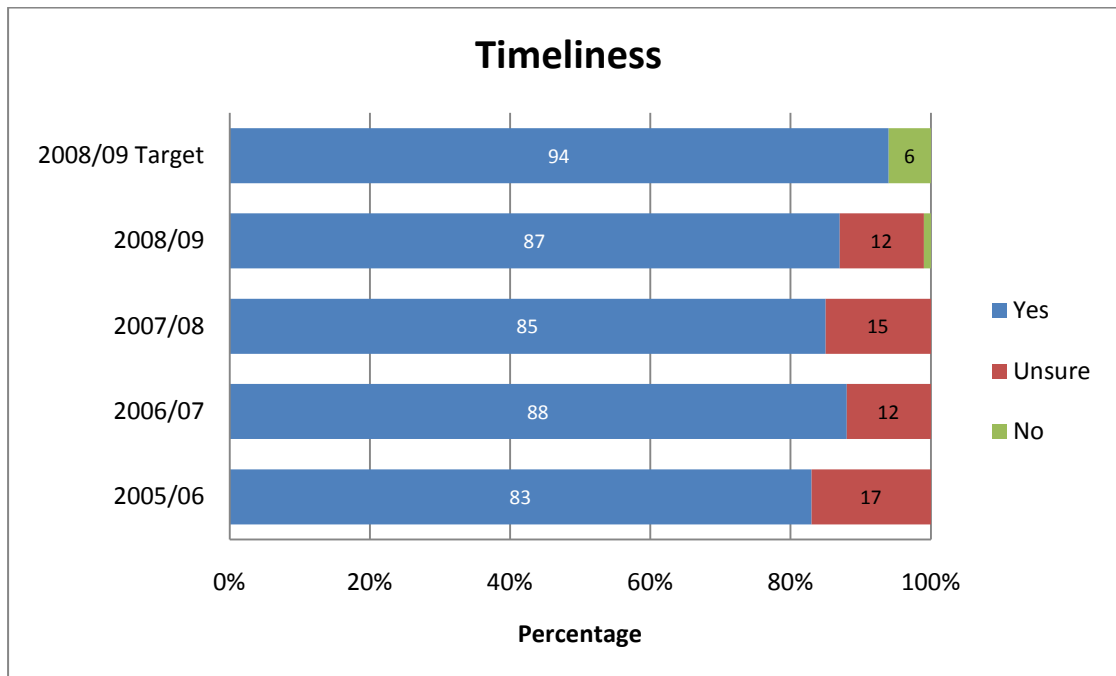


Figure 1

Timeliness is a key indicator in that it demonstrates that the systems, procedures and resources are in place to deliver a reasonable and acceptable service to the community. Services must be delivered in a timely manner to meet customer service standards but not so as to impede the role of the Commission.

Our customers were asked to indicate their level of satisfaction with the time taken to respond to their needs in all situations, including telephone enquiries, attendance at our office and the timely provision of relevant documentation and instructions.

The survey results indicate a reasonably high level of satisfaction in the timely response by officers of the Department although it was slightly below our target in this area. (Refer figure 1).

This area has only been included as a key effectiveness indicator since 2005/06.

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

ACCURACY AND RELEVANCE

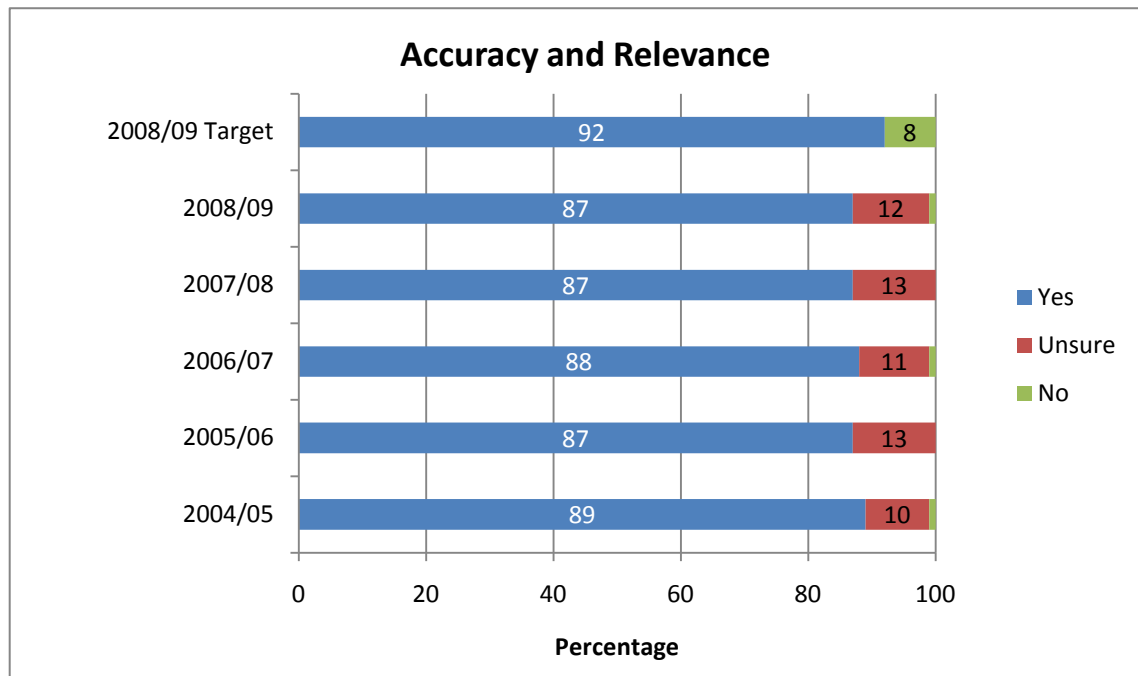


Figure 2

The ability to conduct our business accurately is crucial in enabling the Commission to effectively perform its role, so it is imperative that we have the highest standards in the accuracy and relevance of our documentation and information provided to our customers. Accuracy and relevance of information are key indicators as the community relies on this information to assist in the preparation and presentation of matters before the Commission.

Our customers were asked to assess our service for relevance of information provided to them and how well this information was explained and presented. Customers were asked how accurate and up to date the documentation was and to what extent it met their individual requirements.

The survey results indicate a continuing high level of satisfaction in the accuracy and relevance of the information provided to our clients. (Refer figure 2).

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

While the results are positive, there remains the opportunity for us to improve in this area to achieve our target levels. We continue to identify opportunities to improve upon these results including the cross skilling of relevant staff members to ensure a greater range of knowledge in an attempt to improve our service delivery.

KEY EFFICIENCY INDICATOR

Service 1

Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.

Service Description:

“To provide effective and efficient support to the Western Australian Industrial Relations Commission, allowing that tribunal to provide the community with an efficient means of preventing or resolving industrial relations matters. This output includes the provision of services and support to the Industrial Magistrates Court”.

For 2008/09, the total cost of this service is \$4.925m. In 2007/08 the reported cost of this service was \$4.659m.

The efficiency of this service is measured by:

“the average cost per application registered and recorded”.

It is important that the registry services that support the Industrial Relations Commission in resolving industrial relations matters are provided on a value for money basis.

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

Figure 3 measures the cost per application and is derived by dividing the total cost by the number of applications received. This measure is largely determined by legislation and the Department has no capacity to influence the number of applications lodged.

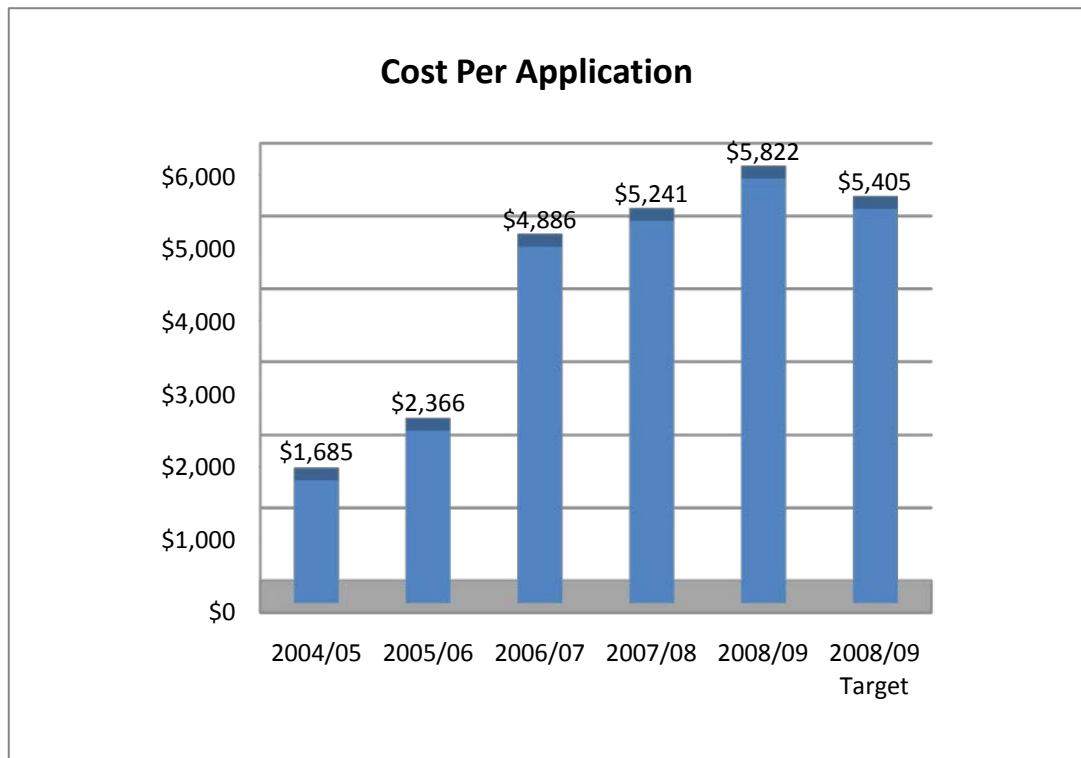


Figure 3

The ongoing changes in Commonwealth legislation since 2006 has impacted the number of applications dealt with by the State jurisdiction.

The number of applications lodged in 2008/09 was below our estimate of 990 but remains consistent with the previous year.

The proclamation of the Employment Disputes Resolution Act in December 2008 may increase the number and range of applications that will be lodged in the future.

Notwithstanding the number of applications received, there has to be a minimum level of infrastructure in place to receive and process even a few applications.

DISCLOSURES AND LEGAL COMPLIANCE

KEY PERFORMANCE INDICATORS

Figure 4 shows the number of applications received for each reporting period since 2004/05 although the details of these applications are part of the Western Australian Industrial Relations Commission Annual Report.

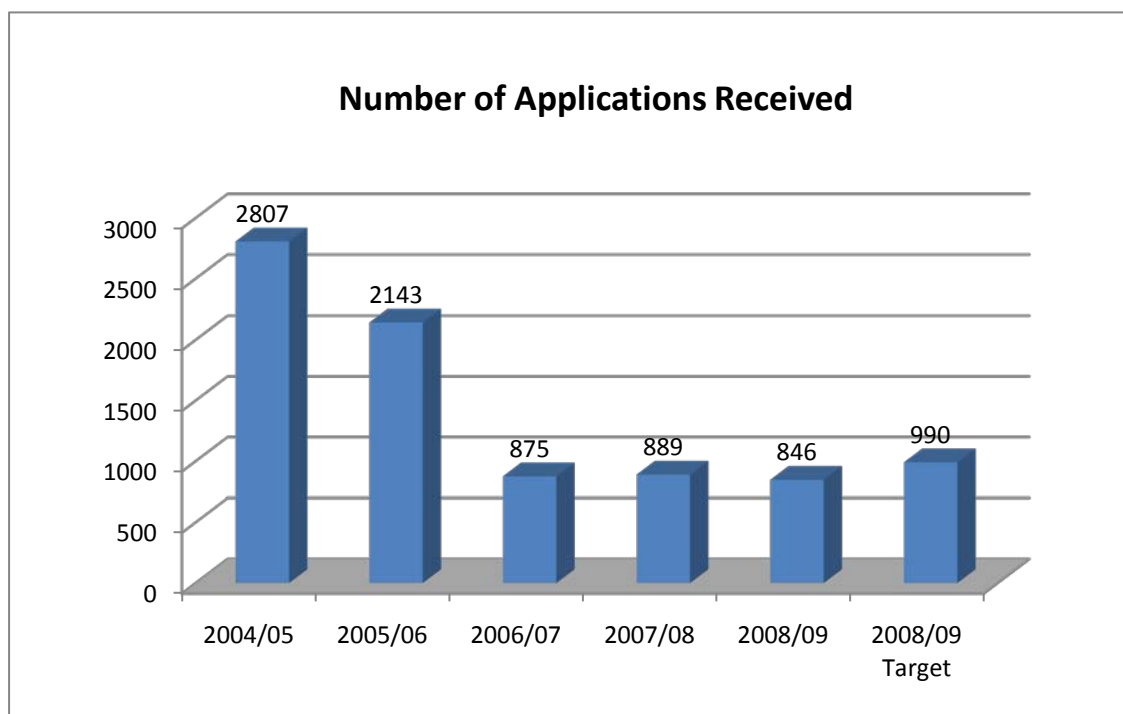


Figure 4

Service 2

Conciliation and Arbitration by the Western Australian Industrial Relations Commission.

This service represents the activities of the Independent Court and Tribunal.

As defined in section 3 of the Financial Management Act (2006) and Treasurer's Instruction 951, the Commission is an Affiliated Body of the Department and is serviced by the Department. The Commission relies on the Department to manage and report its financial affairs but is not subject to any form of operational control or reporting requirements by either the Department or Government, as it reports directly to Parliament. Therefore the Department does not report on the performance of the Commission and this service.

DISCLOSURES AND LEGAL COMPLIANCE

MINISTERIAL DIRECTIVES

No Ministerial directives were received during the financial year.

OTHER FINANCIAL DISCLOSURES

PRICING POLICIES ON SERVICES

The Department has discretion to charge for services rendered subject to Ministerial approval. All pricing and costing is undertaken in accordance with Public Sector Commission Circulars.

CAPITAL WORKS

The Department's ongoing asset replacement plan addresses the turnover of technology and resources that are at the end of their useful life. The planned outcome is that the continued investment in strategic information technology will continue to yield effective information systems to meet modern community expectations and that Court facilities and services continue to provide an appropriate environment for the resolution of industrial issues.

This year under our capital works program we completed the final components to the offsite disaster recovery site, replaced aging server and network infrastructure, upgraded court recording equipment and software and changed our printer fleet to multifunction devices which provides greater flexibility and lower maintenance overheads.

DISCLOSURES AND LEGAL COMPLIANCE

EMPLOYMENT AND INDUSTRIAL RELATIONS

STAFFING

As at 30 June 2009 the Department employed 47 staff, of which 12 are temporary or contract staff. This does not include the Acting President and his Associate and the seven members of the Western Australian Industrial Relations Commission and their Associates. Two staff are currently seconded to other agencies and we currently have two staff seconded to us from other agencies.

Staffing levels have decreased slightly this year with an overall decrease of three staff compared to this time last year. This fall is in line with our strategy of managing staff vacancies from within the agency wherever possible.

The following table provides a breakdown of the categories of employment for staff as at June 30, 2009 compared to the same time in 2008.

EMPLOYEE CATEGORY	NUMBER OF STAFF*	
	AT JUNE 30 2008	AT JUNE 30 2009
Full time permanent staff	37	29
Full time contract staff	4	6
Part time permanent staff	4	6
Part time contract staff	2	3
Trainees	3	3
Total	50	47
Seconded to other agencies	3	2

**Headcount figure only not an FTE figure*

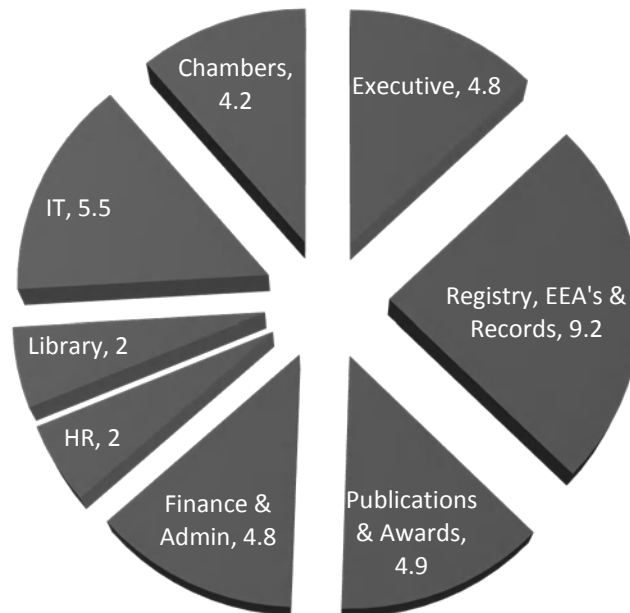
The average Full Time Equivalent (FTE) staffing numbers for the Department for the financial year were 37.4.

DISCLOSURES AND LEGAL COMPLIANCE

EMPLOYMENT AND INDUSTRIAL RELATIONS

The following chart shows the distribution of average FTEs throughout the Department.

Average FTEs by Area



EMPLOYMENT CONDITIONS

The employment terms and conditions of the majority of the Department's staff continue to be covered by the Public Service General Agreement and the Public Service Award. The number of staff on statutory contracts has been reduced to two.

EQUITY AND DIVERSITY

The Department is committed to developing an equitable and diverse work force and supporting diversity groups in their employment opportunities. Our management plan has established performance targets in support of this and the Government's priority to increase the diversity of the public sector workforce at all levels.

DISCLOSURES AND LEGAL COMPLIANCE

EMPLOYMENT AND INDUSTRIAL RELATIONS

The Department of the Registrars' Equal Employment Opportunity plan was implemented in 2008. The goal of the plan is to promote equity and diversity within the workplace and to empower individuals to participate constructively in support of the Department's function to provide administrative support to the Commission and the wider industrial relations community.

In addition, the management plan established performance targets in support of the Government's priority to increase the diversity of the public sector workforce at all levels.

The Department has performed well against its own and the Public Sector targets. The table below identifies that we have exceeded our agency targets in all but youth employment, and exceeded public sector targets in all but cultural diversity.

Women continue to be well represented in the Department's workforce with an Equity Index of 68.8% exceeding our target of 55%.

	2009		
DIVERSITY GROUP	AGENCY TARGET	AGENCY RESULT	PUBLIC SECTOR TARGET
Women represented in management	55.0%	68.8%	44%
People from culturally diverse backgrounds in the workforce	10.2%	12.5%	13%
Indigenous Australians in the workforce	3.2%	4.2%	3.2%
People with disabilities	4.2%	8.3%	3.7%
People under 25 years of age in the workforce	15.2%	10.4%	8.0%

DISCLOSURES AND LEGAL COMPLIANCE

EMPLOYMENT AND INDUSTRIAL RELATIONS

We are committed to developing an inclusive work environment that ensures equal employment opportunity and fosters a culture that values diversity and empowers individuals. The table below shows our performance in each area since 2004.

Note that all figures below are shown as a percentage of our total workforce.

DIVERSITY GROUP	2004	2005	2006	2007	2008	2009
Women represented in management	53.3	53.3	58.3	67.5	64.0	68.8
People from culturally diverse backgrounds in the workforce	13.3	8.3	10.3	18.2	16.0	12.5
Indigenous Australians in the workforce	2.2	1.9	1.9	1.8	4.0	4.2
People with disabilities	4.4	3.6	3.6	7.3	8.0	8.3
People under 25 years of age in the workforce	9.1	7.7	12.7	7.4	8.0	10.4

Our Equity and Diversity Committee is a representative cross-section of staff from the Department and the following goals have been identified in an effort to meet the objectives of our Equal Opportunity and Diversity Management plan.

Equal Opportunity and Diversity

Eradicate discrimination in the workplace by applying the equal opportunity laws, regulations and policies.

Promote inclusion and diversity in all levels of the workplace.

Empower individuals so that they participate and contribute to the workplace culture and ethos.

DISCLOSURES AND LEGAL COMPLIANCE

EMPLOYMENT AND INDUSTRIAL RELATIONS

TRAINEES

The Department continues to participate in the school based traineeship program. We currently have one school based Year 12 trainee who is completing a Certificate II in Business.

In addition we have continued the trainee relationship with last year's Year 12 trainee who is currently completing a Certificate III in Business. In line with our objectives for youth and indigenous employment, and in unison with our Reconciliation Action Plan to provide opportunities for indigenous workers in the public sector, we have continued to encourage and support our Indigenous Trainee who has recently completed her Certificate III in Business traineeship and has now progressed on to completing a Certificate IV in Business.

The program has proved to be very successful and rewarding for both the Department and the trainees.

We were extremely pleased for our indigenous trainee who was short listed during the year for the WA Aboriginal and Torres Strait Islander Student of the Year 2009 Award. She was successful in reaching the semi final stage for the award.

Trainee Program – The Trainees' Perspective



We are trainees at the Department of the Registrar, Western Australian Industrial Relations Commission. We have been working to complete our Certificates II, III and IV at the Department for over a year. During our time here we have been rotated around the different sections of the Department. These sections include Human Resources, Finance, Records, Awards, Information Technology and the Library. From working within the different sections we have been able to learn new skills and work with a variety of different people.

DISCLOSURES AND LEGAL COMPLIANCE

EMPLOYMENT AND INDUSTRIAL RELATIONS

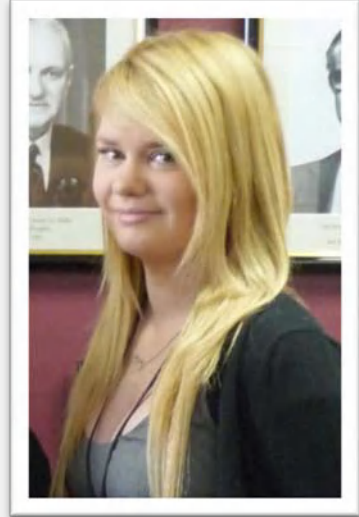
TRAINEES

We have also completed the following courses while working:

- *Microsoft Excel 2003 Intermediate*
- *Microsoft Word 2003 Advanced*
- *First Aid*
- *Microsoft Publisher 2003 Advanced and*
- *Introduction to Records Management.*

The Department has always been a warm and welcoming environment to be a part of. The staff are very supportive, friendly and helpful in ensuring that we are treated with the respect of an employee not just a

trainee. We have gained a lot of experience and skills that will not only help us now but also in our future employment and endeavours.



Emily Knox – Certificate IV

Jamie-Lee Boardley – Certificate III

Sammy Darbyshire – Certificate II

DISCLOSURES AND LEGAL COMPLIANCE

EMPLOYMENT AND INDUSTRIAL RELATIONS

CAREER AND PERSONAL DEVELOPMENT

The Department introduced a Performance Development Program (PDP) this year which merges performance assessment and development. Senior management received training in using the PDP as a tool to assess an individual's performance against pre-determined deliverables for their position, but also to identify their short and long term goals and the development path that we should follow to assist each staff member to achieve their individual goals. We have progressively rolled out the program throughout the year.

PERFORMANCE DEVELOPMENT PROGRAM

A major benefit of the PDP is that it provides a means of identifying and focusing training needs for an individual. The Department supports the career and personal development of all staff and staff members are given the opportunity to study part-time in line with Departmental policy and attend training courses, seminars and conferences.

Individuals are able to access training programs specific to their development needs and there was a high level of participation in accessing training opportunities throughout the year.

In addition, group training sessions in information technology were organised during the year and available to all staff to improve their word processing skills. Similar training sessions are planned for next year focusing on email management and spreadsheeting skills.

STAFF HEALTH AND WELLNESS

The Department continues to place a strong emphasis on promoting health and wellness for all staff.

Our Wellness Program which is now in its second year aims to promote the importance of a healthy lifestyle including work-life balance and to encourage employees to adopt healthier lifestyle options. The program focuses on a range of life aspects, including career development and personal health and wellbeing. In addition, we recognised the pressures staff may be under as a result of non work related factors and extended the wellness program to include sessions on factors external to the workplace.

DISCLOSURES AND LEGAL COMPLIANCE

EMPLOYMENT AND INDUSTRIAL RELATIONS

The program is proving a success evidenced through participation rates, positive feedback from employees and demonstrated lifestyle changes. The program is endorsed by the Chief Executive Officer and will remain part of the corporate culture of the Department of the Registrar.

WELLNESS PROGRAM - FORTNIGHTLY FORUMS

A wide variety of forums and workshops were held throughout the year and topics of interest were identified by surveying our staff.

The Department placed a particular focus on physical activity as part of the Wellness Program this year to encourage staff to keep their motivation and continue to develop and sustain a good level of overall health and fitness.

Weekly sessions of Pilates and Yoga were held, and a walking group will commence as part of the Spring Wellness Program.

Other workshops and sessions held throughout the year included:

- Self Defence
- Stress Management
- Relaxation
- Strategic planning for your Career
- Verbal Judo and
- Managing personal finances

The forums have proven to be a popular source of information and have been well attended.

EMPLOYEE ASSISTANCE PROGRAM

The Department has an Employee Assistance Program in place through an external provider. The program allows employees and their immediate family to discuss any work or personal difficulties they may be experiencing with a professional counsellor. Information on the program is readily available and regularly promoted to all staff.

DISCLOSURES AND LEGAL COMPLIANCE

EMPLOYMENT AND INDUSTRIAL RELATIONS

STAFF SERVICE

The Department acknowledges and thanks the following staff members for their length of service:

10+ Years

Rosemary Christie
Cheryl D'Souza
Sarah Ellis
Denise Roads
John Spurling
June Stack
Robert Stevenson
Coral Wrona

20+ Years

Anna Arangio
Monica Bayly
Debbie Dunstan
David Holmes
Nic Lucano
Ron Ratz
Jasmine Richards
Vanessa Vulich

30+ Years

Arthur Wilson

DISCLOSURES AND LEGAL COMPLIANCE

GOVERNANCE DISCLOSURES

CONTRACTS WITH SENIOR OFFICERS

At the date of reporting, other than normal contracts of employment of service, no Senior Officers, or firms of which Senior Officers are members, or entities in which Senior Officers have substantial interests had any interests in existing or proposed contracts with the Department and Senior Officers.

DIRECTORS INSURANCE

Directors and Officers Liability for the 2008/09 financial year was arranged through Riskcover. Total cost of the premium was \$4,941.21 with Directors and Officers contributing 1% to the premium.

DISCLOSURES AND LEGAL COMPLIANCE

OTHER LEGAL REQUIREMENTS

ELECTORAL ACT 1907 – SECTION 175ZE

In accordance with section 175ZE of the *Electoral Act 1907*, the Department of the Registrar is required to report on expenditure incurred during the financial year in relation to advertising agencies, market research organisations, polling organisations, direct mail organisations and media advertising organisations.

Total expenditure for 2008/09 was \$5,196.13.

Expenditure was incurred in the following areas:

Advertising Agencies	Nil		
Market Research Organisations	Nil		
Polling Organisations	Nil		
Direct Mail Organisations	Nil		
Media Advertising Organisations	\$5,196.13	AdCorp Marketforce Seek State Law Publisher WA Business News	\$1,140.04 \$ 359.74 \$ 180.00 \$1,630.87 \$1,885.48

DISCLOSURES AND LEGAL COMPLIANCE

OTHER LEGAL REQUIREMENTS

DISABILITY ACCESS AND INCLUSION PLAN OUTCOMES

The Department of the Registrar is committed to supporting people with disabilities by improving access to its information, services and facilities. Our Disability Access and Inclusion Plan identifies strategies and initiatives aimed at achieving the following outcomes:

Outcome 1 - *People with disabilities have the same opportunities as other people to access our services and any events we organise.*

Outcome 2 - *People with disabilities have the same opportunities as other people to access our buildings and other facilities.*

Outcome 3 - *People with disabilities receive information in a format that will enable them to access it as readily as other people are able to access it.*

Outcome 4 - *People with disabilities receive the same level and quality of service from our staff as other people receive from our staff.*

Outcome 5 - *People with disabilities have the same opportunities as other people to make complaints to the Department of the Registrar.*

Outcome 6 - *People with disabilities have the same opportunities as other people to participate in any public consultation by the Department of the Registrar.*

The Department has continued to work towards fulfilling the strategies included in the implementation plan. This has included:

- Engaging a consultant to undertake an assessment of the premises to determine compliance with access and mobility standards. Any future building refurbishment work will need to have regard for these design standards. Once the report has been completed, the Departmental working group will assess which changes can be implemented in the shorter term to improve access and mobility, in addition to any full scale refurbishment program.
- Ensuring that all our clients can access our services fairly and easily. We are currently investigating the feasibility of installing hearing loops into courts to assist our clients with hearing impairment to better access and communicate with the Industrial Relations Commission.

DISCLOSURES AND LEGAL COMPLIANCE

OTHER LEGAL REQUIREMENTS

- Seeking staff input to identify and address issues aimed at improving service and facilities to people with disabilities.
- Ensuring all new staff members are made aware of our commitment to the Disability Plan and informed of the facilities available, as part of the induction process.
- Ensuring events organised by the Department during the year addressed issues of accessibility in the forward planning.

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

COMPLIANCE WITH PUBLIC SECTOR MANAGEMENT ACT SECTION 31(1)

1. In the administration of the Department of the Registrar, I have complied with the Public Sector Standards in Human Resource Management, the Western Australian Public Sector Code of Ethics and our Code of Conduct.
2. I have put in place procedures designed to ensure such compliance and conducted appropriate internal assessments to satisfy myself that the statement made in paragraph 1 is correct.
3. The applications made for breach of standards review and the corresponding outcomes for the reporting period are:

Number lodged:	Nil
Number of breaches found, including details of multiple breaches per application:	Nil
Number still under review:	Nil



John Spurling

Chief Executive Officer

14 September 2009

DISCLOSURES AND LEGAL COMPLIANCE

OTHER LEGAL REQUIREMENTS

ACTION TAKEN TO MONITOR AND ENSURE COMPLIANCE

Actions taken to monitor and ensure compliance with Public Sector Standards and Codes of Ethics and Conduct include:

- Induction material is provided to all new staff and includes information pertaining to the Standards, Public Sector Code of Ethics and the Department Codes of Conduct. Links to these Standards are also available for all staff on the Department's intranet.
- Information regarding Public Sector Standards is included with each recruitment package and selection panels are aware of the Standards.
- The Department's Code of Conduct has been under review and will be finalised and promoted to all staff shortly. The Code of Conduct elaborates on the Public Sector Code of Ethics and provides guidance and interpretation of these principles for application in the workplace.
- During the year staff attended a compulsory workshop on Accountable and Ethical Decision making in the Public Sector.
- The Human Resources Manager provides a monitoring and advisory role to all managers in relation to all aspects of human resource management including compliance with the standards.

DISCLOSURES AND LEGAL COMPLIANCE

GOVERNMENT POLICY REQUIREMENTS

RECORD KEEPING PLANS

In accordance with the *State Records Act 2000* a Record Keeping Plan has been implemented across the Department. As part of corporate governance this plan is continually evaluated and updated to ensure it meets the ongoing needs of the organisation.

Record management is an integral part of the Department's function in maintaining a public record of all matters that are dealt with by the Commission. The integration of the Tower Records and Information Management (TRIM) system across the Department and the Western Australian Industrial Relations Commission aims to ensure that vital records are captured electronically and a historical profile is maintained.

During the year we launched an online training program for staff that covered both Record Keeping Awareness and the TRIM system.

The Record Keeping Awareness training is a self paced two module program that educates staff on their role and responsibilities in relation to record keeping ensuring compliance with legislative requirements. The program covers areas such as the *State Records Act 2000*, responsibility for record keeping, custody and ownership of records, capturing records in a record keeping system, security and protection and retention and disposal of records.

The TRIM training provides participants with step by step guidance in understanding and using the TRIM system.

The training allows managers to receive reports as staff complete the courses and this information can be used to identify knowledge gaps in learning and to allow for personalised training for individual staff. The online training has been incorporated into both the Staff Induction Program and the Performance Development Program.

DISCLOSURES AND LEGAL COMPLIANCE

GOVERNMENT POLICY REQUIREMENTS

CORRUPTION PREVENTION

The Department of the Registrar is committed to operating with a high level of integrity and transparency in all that we do. Our commitment is communicated to staff through various means, including our Code of Conduct which outlines and sets a high standard of conduct, in line with public expectations of integrity and accountability.

A comprehensive guide is also provided to all staff in regards to the area of information technology, covering aspects of acceptable computer and internet usage, including remote access to the Department's computer network. All staff members are required to sign the Acceptable Use policy as part of their induction process.

ACCOUNTABLE & ETHICAL DECISION MAKING SEMINAR

The Department arranged for a training seminar on Accountable and Ethical Decision Making in the Public Sector which was delivered to all staff in August 2008. The training seminar covered the following topics:

- Personal behavior
- Communication and official information
- Fraudulent and corrupt behavior
- Use of public resources
- Record keeping and use of information and
- Conflicts of interest

DISCLOSURES AND LEGAL COMPLIANCE

GOVERNMENT POLICY REQUIREMENTS

PUBLIC INTEREST DISCLOSURE

The *Public Interest Disclosure Act 2003* (PID) facilitates the disclosure of public interest information by providing protection for those who make disclosures. It provides for disclosed matters to be investigated and appropriate action to be taken. Disclosures can be made where there is a belief that there is something is wrong with the way a government official, public authority or government contractor is acting, has acted or may be going to act, which is of public interest.

The information must be specific to improper conduct, offences under State law, unauthorised use or mismanagement of public resources or conduct involving risk to public health, public safety or the environment.

The Department has an appointed PID officer and during the year awareness raising was undertaken with staff and the Department's Intranet site was updated to include additional information and reference materials.

No public interest disclosures were received during 2008/09.

INTERNAL CHECKS AND BALANCES

Prevention of misconduct and corruption is supported by strong internal checks and balances and sign off of major decisions such as recruitment and major purchases.

Internal controls are in place to prevent misconduct and address issues of potential fraud and corruption.

Both internal and external audit assessments in 2008/09 confirmed that all internal controls at agency level are adequate.

DISCLOSURES AND LEGAL COMPLIANCE

GOVERNMENT POLICY REQUIREMENTS

OCCUPATIONAL SAFETY, HEALTH AND INJURY MANAGEMENT

The Department of the Registrar is committed to ensuring the safety and health of all staff members.

The intranet is used comprehensively as a knowledge sharing tool and contains information regarding first aid policies, emergency response procedures and identification of fire wardens and first aid officers throughout the building. In addition, we have included links to informative Occupational Health and Safety documentation and websites.

Ergonomic assessments were provided by an external consultant to all staff last year and all new employees are offered an individual assessment on commencement. Following the consultant's report any equipment required to ensure workstations and systems are safe and comfortable for staff are acquired.

OCCUPATIONAL SAFETY & HEALTH COMMITTEE

Our Occupational Safety and Health Committee (OSH) committee is the formal mechanism through which employees are advised of OSH matters and to which they can seek support, clarification or direction in matters of this regard.

The Occupational Health and Safety committee has membership from across the agency and meets regularly to discuss initiatives and improvements for the health and safety of employees.

The functions of the committee include:

- Undertake appropriate consultation with management on all OSH matters
- Advises and makes recommendations to management on planning and implementation of OSH strategic directions
- Review new OSH legislative requirements and standards and recommend compliance measures
- Recommend procedural changes and improvements to fulfil legislative requirements and ensure continuous improvement
- Consider the safety and health impact of changes to departmental practices and make recommendations, as required.

DISCLOSURES AND LEGAL COMPLIANCE

GOVERNMENT POLICY REQUIREMENTS

Members of the Committee were active in implementing some of the staff health and wellness initiatives referred to on page 76 of this report.

A substantial number of our employees have received both First Aid and Fire Warden training and a list of these officers is published on the Intranet. Refresher training is provided to nominated officers as required.

INJURY MANAGEMENT

The Department of the Registrar is committed to providing injury management support to all workers who sustain a work related injury or illness. Our focus is on a safe and early return to meaningful work in accordance with the *Workers' Compensation and Injury Management Act 1981*.

Our Injury Management policy outlines the steps to be taken to assist a worker to return to work following a work related injury or illness and identifies the following return to work goals in order of priority.

Return to the same position with the Department of the Registrar, WAIRC

Return to a new position with the Department of the Registrar, WAIRC

Return to a position with another organisation

There were no workers compensation claims made during the year.

DISCLOSURES AND LEGAL COMPLIANCE

GOVERNMENT POLICY REQUIREMENTS

OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEMS

The Department is currently seeking an assessment of its occupational safety and health management systems.

PERFORMANCE AGAINST TARGETS

The following table outlines our 2008/09 performance against targets:

INDICATOR	TARGET 2008/09	OUR PERFORMANCE
Number of fatalities	Zero	Zero
Lost time injury/diseases (LTI/D) incidence rate	Zero or 10% reduction on previous years	Zero
Lost time injury severity rate	Zero or 10% improvement on previous years.	Zero
Percentage of injured workers returned to work within 28 weeks	100%	n/a
Percentage of managers trained in occupational safety, health and injury management responsibilities	Greater than or equal to 50%	40%

Training in occupational safety, health and injury management is currently being arranged for all managers who supervise staff.

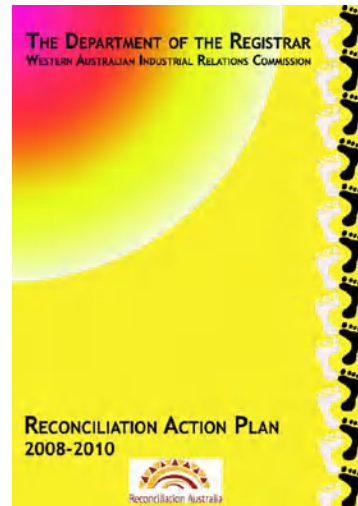
DISCLOSURES AND LEGAL COMPLIANCE

GOVERNMENT POLICY REQUIREMENTS

RECONCILIATION ACTION PLAN

As part of a government wide initiative, the Department has developed its Reconciliation Action Plan (RAP).

The Department is committed to reconciliation between Indigenous and non-Indigenous Australians. It is acknowledged that more needs to be done to ensure Indigenous Australians enjoy the same advantages and opportunities as all Australians, both in employment and within our wider society. The Department's RAP provides the framework to assist towards overcoming indigenous disadvantage. The plan seeks to implement practical and affordable initiatives including improving employment opportunities, ensuring our service delivery is culturally sensitive and promoting a greater understanding of indigenous culture.



A RAP working group has been established consisting of staff across the Department to lead the development and implementation of initiatives and strategies. The RAP has been approved by Reconciliation Australia.