

2022



Annual Report



Government of Western Australia
Department of the Registrar
Western Australian Industrial Relations Commission

Statement of Compliance

The Hon. Bill Johnston MLA, Minister for Mines and Petroleum; Energy; Corrective Services;
Industrial Relations.

ANNUAL REPORT 2021/22

In accordance with section 63 of the *Financial Management Act 2006* (WA), I hereby submit 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 30 June 2022.

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

Susan Bastian

Chief Executive Officer

29 August 2022



DEPARTMENT OF THE REGISTRAR

This Report

The report describes the functions and operations of the Department of the Registrar, Western Australian Industrial Relations Commission, (the Department) outlining performance and outputs during the 2021/22 reporting year and presents audited financial statements and performance indicators for the year ended 30 June 2022.

This report does not include the performance and outputs of the Western Australian Industrial Relations Commission (the Commission), as the Commission reports directly to Parliament via the Chief Commissioner's Annual Report.

Availability and Accessibility of this Report

This report can be downloaded in PDF format from the Department of the Registrar's website at www.dotr.wa.gov.au.

Alternative formats are available on request.

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Executive Summary



Performance Highlights

The Department of the Registrar, Western Australian Industrial Relations Commission (the Department), is responsible for ensuring the efficient operation of the industrial relations regime in Western Australia via six broad interrelated functions including:

- Administration of the *Industrial Relations Act 1979* (WA) (the IR Act)
- Enabling the community and industrial relations practitioners to engage with the industrial relations regime in Western Australia
- Enabling the operations of the Western Australian Industrial Relations Commission (the Commission) and its various tribunals
- Enabling the operations of the Industrial Magistrates Court of Western Australia (IMC)
- Facilitating the transmission of matters to the Western Australian Industrial Appeals Court (IAC)
- Ensuring Industrial Organisations and Industrial Agents adhere to the requirements of the IR Act

The Department takes pride in its values-based operations which focus on excellence in customer service. The Department's annual Key Performance Indicator outcomes have again demonstrated the high standard of community service delivered by our people helping parties to effectively engage with an increasingly complex industrial relations jurisdiction. Through effective knowledge management, technology and proactive engagement with the community and stakeholders the Department has implemented services that are community informed and of the highest calibre.

During this financial year, the Department fulfilled its digital operation aspirations by implementing an online client portal that enables all parties to lodge and update their applications on a 24/7

basis, without the need for attendance at the Registry. Similarly, the Department now operates substantially digitally having implemented new records management systems and processes that allow for the elimination of paper transactions. Notably, the industrial relations community now has website access to every published industrial relations decision made in the Western Australian jurisdiction since 1901 – a resource that is valued by researchers and practitioners.

COVID-19 had little, if any impact on business continuity due to the Department's enhanced digital capability, and the flexibility of our people. The Department implemented a roster designed to ensure availability of people within the office, whilst minimising the potential for widespread infection. The lessons learned from the pandemic over the past two years have meant all departmental activities continued in a seamless manner. The ability to operate remotely is an integral part of the Department's business continuity and management plans.

With an eye on the ability of the Department to respond to challenges now and into the future, the Department has continued its regime of capability reviews, focusing on leadership, culture, governance, service excellence, relationships, people, and resources, all of which are reported on later in the section reports. This proactive focus has enabled consistent performance enhancement.

Executive Summary

The Department continued to build on the Access to Justice initiative, strengthening its relationship with private sector law firms in respect to pro-bono legal advice services. Similarly, the Department has engaged with faculties of law in various universities with a view to enhancing the profile of industrial relations amongst students and to expose them to opportunities for the provisions of assistance to the community.

We are pleased to continue hosting regular information sessions run by Circle Green Community Legal pertaining to conciliation conferences and attendance at court for parties who are likely to engage with the Commission. Satisfaction surveys of attendees are overwhelmingly positive.

The Department's business diversification program continues to ensure maximum usage of our facilities and hosting capability. The funds derived from facilitating external inquiries and arbitrations enable the purchase of equipment that ensure best practice evidentiary processes and broadcasting capacity, while reducing the Department's draw on consolidated revenue.

Finally, the Community's access to justice through tribunals and courts cannot be fulfilled without the knowledgeable engagement of our people, who are always available to provide information to assist parties in their preparation and presentation of applications in accordance with the IR Act. The annual survey measuring key performance indicators of efficiency and effectiveness, and feedback from the Chief Commissioner, demonstrate the success of the Department in terms of sustaining the ongoing operations of the Commission and the IMC, and service to the community. I thank everyone for their commitment.



Susan Bastian

Chief Executive Officer



Operational Structure

The Department

The Department's structure reflects the accountabilities placed on the Registrar / Chief Executive Officer detailed in the IR Act and the *Public Sector Management Act 1994 (WA)* (PSM Act).

Industrial relations accountabilities are managed through a triage process within several workstreams within Registry Services, corresponding to the construction of the IR Act, being, the Commission, IMC, IAC, Registrar's accountabilities, Industrial Agents and Registered Organisations monitoring and compliance. Public sector accountabilities are managed through a corporate governance framework designed to ensure appropriate business processes, culture, leadership, and capability of our people.

All departmental activities are underpinned by a strong service-driven culture and a robust knowledge management function which facilitate the provision of compassionate knowledge based procedural advice, research support, and information necessary to ensure access to the various jurisdictions given the individual context of each interaction.

The Department also manages all resources that enable the operations of the Commission and the IMC including the physical and virtual

infrastructure, human resource functions, knowledge management and research functions, administrative and financial resources. The Commission's other jurisdictions of the Work Health and Safety Tribunal, the Road Freight Transport Industry Tribunal, Police Compensation Tribunal, and other constituent authorities are supported likewise. The Department also provides the administrative support necessary for the lodgement of appeals to the Western Australian Industrial Appeal Court (IAC).

The Department's structure is that which enables the demonstrated excellence in customer service, innovation and compassionate knowledge-based services delivered to the Western Australian community. Our people consistently provide accurate and timely advice and support services that enable the general community, unions, employer associations and government agencies to make applications and commence processes necessary to ensure compliance with State and federal industrial relations legislation, and access to the Registrar, the Commission, IMC and IAC.



OPERATIONAL STRUCTURE

Senior Officers

Susan Bastian – Chief Executive Officer and Registrar

Susan holds the office of Chief Executive Officer of the Department. She is also appointed as the Registrar of the Commission and the Clerk of Court to the IMC. As the Chief Executive Officer, Susan is the Accountable Authority as prescribed in section 52 of the *Financial Management Act 2006* (WA). Susan has extensive experience in industrial relations, administration, and senior management within the public sector.

Sarah Kemp – Deputy Registrar (LLB (Hons), NMAS, BSW (Hons))

Sarah was appointed as Deputy Registrar in June 2022, returning to the role from a specialist employment law practice. Sarah was formerly Deputy Registrar from 2017 to February 2021. Sarah has extensive experience in employment law having previously worked in national and mid-tier law firms. Prior to practising law, Sarah developed a diverse range of professional experience in human resources and equal opportunity in the non-government and government sectors. Sarah is a nationally accredited mediator with the Resolution Institute.

Peter Groves – Executive Director (Bach App Sci Psych, AGIA)

Peter has over 18 years' senior management experience in corporate governance, strategy, risk and compliance in both the public and private sectors. In addition, he has extensive experience as a principal policy adviser within Western Australian ministerial offices and as a member on national boards and committees dealing with policy, management, and strategy.

Michael Hadfield – Executive Director, Finance Data and Technology (B. Comm, CA, MAICD)

Michael is a Chartered Accountant and a member of the Australian Institute of Company Directors. He has over 17 years' experience as a senior executive in the private sector and has managed large finance and corporate services teams in several industries, as well as serving as a director and company secretary to a number of listed and private companies.

Alison Phillipson – Director, Governance and Culture

Alison joined the Department in 2003 and has many years' experience as a senior manager in the corporate services operations within the Department. Alison's accountabilities include the Department's corporate governance, people and culture, and workforce development.

OPERATIONAL STRUCTURE

Organisational Chart

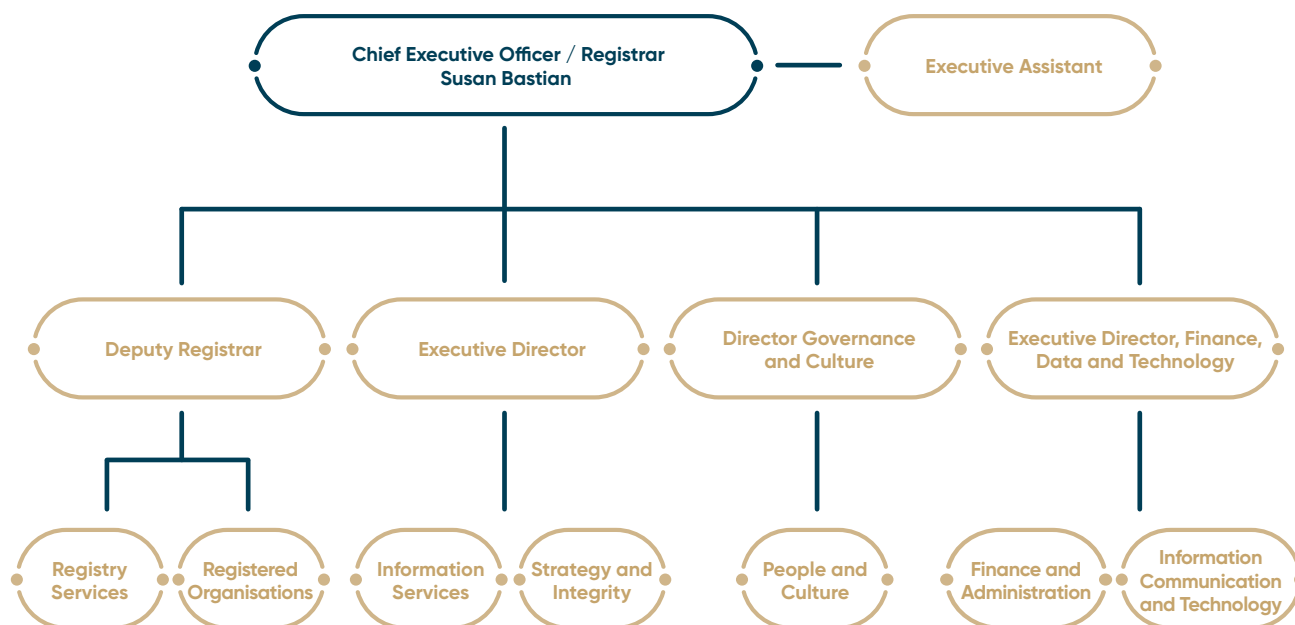


Diagram 1 – Organisational Chart

Our Values

Excellence in Customer Service

We provide a professional, effective and timely service to internal and external customers.

Innovation and Continuous improvement

We actively explore opportunities to enhance service delivery.

Accountability and Integrity

We are honest, open and accountable for our decisions and actions.

Respect and Inclusiveness

We believe in the equality of all people and treat everyone accordingly.
We value diversity and respect others.

Cooperation and Team Spirit

We collaborate and work together to achieve organisational objectives.

Operational Structure

Administered Legislation

The Department administers the operation of the *Industrial Relations Act 1979* (WA) on behalf of the Minister.

Other Key Legislation Impacting on the Department's Activities

In the performance of its functions, the Department complies with the following relevant written laws:

- *Auditor General Act 2006* (WA)
- *Corruption, Crime and Misconduct Act 2003* (WA)
- *Disability Services Act 1993* (WA)
- *Equal Opportunity Act 1984* (WA)
- *Financial Management Act 2006* (WA)
- *Freedom of Information Act 1992* (WA)
- *Legal Deposit Act 2012* (WA)
- *Library Board of Western Australia Act 1951* (WA)
- *Long Service Leave Act 1958* (WA)
- *Minimum Conditions of Employment Act 1993* (WA)
- *Procurement Act 2020* (WA)
- *Public Interest Disclosure Act 2003* (WA)
- *Public Sector Management Act 1994* (WA)
- *Salaries and Allowances Act 1975* (WA)
- *State Records Act 2000* (WA)
- *Work Health and Safety Act 2020* (WA)

Enabling Legislation

The Department was established in 1989 pursuant to section 35 of the *Public Sector Management Act 1994* (WA).

Responsible Minister

The Hon. Bill Johnston MLA, Minister for Mines and Petroleum; Energy; Corrective Services; Industrial Relations.

Mission Statement

To provide the Western Australian Industrial Relations Commission, and the Industrial Magistrates Court with the support and services integral to enabling the operation of the industrial relations regime in Western Australia.

To provide enhanced knowledge and support services to enable the community, unions, employer associations and government agencies, to access the industrial relations jurisdictions of the Commission, IMC and IAC, and to ensure registered organisations comply with their *Industrial Relations Act 1979* (WA) obligations.



Performance Management Framework

Outcome Based Management Framework

The Department exists to assist the Minister for Industrial Relations in the administration of the IR Act and is constructed to provide the services, support and infrastructure to enable the Western Australian community to access the deliberative decision-making services of the Commission, the IMC and the IAC in accordance with the objectives of the IR Act.

The Department's performance is measured against the efficiency and effectiveness of its service provision to the community, unions, other government departments, and industry stakeholders during their engagement with the Department on matters pertaining to the Western Australian industrial relations regime.

Industrial relations accountabilities are managed through a triage process within several workstreams within Registry Services, which correspond to the construction of the IR Act, being, the Commission, IMC, IAC, Registrar's accountabilities, Industrial Agents, Registered Organisations monitoring and compliance.

Such triaging includes provision of advice on process and the sufficiency of the information provided to commence access to the various jurisdictions. Once applications are accepted into the industrial relations jurisdiction, the Department performs administrative and statutory functions to facilitate deliberative processes.

The Registrar regularly consults with the Chief Commissioner, Industrial Magistrates and other stakeholders on the effectiveness and efficiency of the Department with the view of ensuring optimal service delivery and accountability.

Key Effectiveness Indicators measure the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the cost associated with delivering the service.

Government Goal:

Strong and Sustainable Finances: Responsible, achievable, affordable service delivery.

Departmental Desired Outcome:

The prevention and resolution of industrial relations matters. In so doing, the Department's activities positively contribute to the government's goal of Sustainable Finances: responsible, achievable, affordable service delivery.

Services

Service 1

Services and infrastructure support that facilitates access by the community, unions, government departments and industry representatives to the Commission, IMC and IAC.

Service 2

Conciliation and Arbitration by the Commission.

Performance Management Framework

Service 2 outcomes are reported by the Chief Commissioner. The Commission relies on the Department to manage and report on its financial affairs; however its activities are not subject to the reporting requirements placed on the Department. The Commission reports directly to Parliament via an annual report compiled by the Chief Commissioner.

Key Effectiveness Indicators

- Timeliness of services
- Accuracy and relevance of documentation and information

Key Efficiency Indicator

- Average cost per application

Changes to Outcome Based Management Framework

The Department's Outcome Based Management Framework did not change during the 2021/22 reporting period.

Shared Responsibility with Other Government Agencies

The Department remained focused on leveraging government ICT procurement. Migration to all GovNext platforms is now complete, including connectivity to GovNext ICT via the GovNet Core network, telephony, and Cloud-based services.

The Department continued its relationships with:

- the Department of Local Government, Sport and Cultural Industries – Culture and the Arts (WA), for the provision of bureau services for the Department's finance and procurement administration
- the Department of Justice, sharing infrastructure in regional areas and administrative support for Industrial Magistrates
- five small government departments by facilitating the delivery of payroll and leave reconciliation services through a contractual relationship with an external service provider. This arrangement ensures that costs are defrayed across each agency.

The various arrangements deliver cost effective and efficient solutions enabling the Department to achieve the financial and economic goals set by the government.

Report on Operations

Actual Results versus Budget Targets

Financial Targets

The information shown in Table 1 demonstrates the Department's financial performance for the year.

Actual Results to budget targets	2020/21 Target ⁽¹⁾ \$000s	2020/21 Actual \$000s	Variation ⁽²⁾ \$000s	Note
Total cost of services (expense limit) (sourced from Statement of Comprehensive Income)	13,375	11,315	2,060	a
Net cost of services (sourced from Statement of Comprehensive Income)	13,295	11,112	2,183	b
Total equity (sourced from Statement of Financial Position)	7,730	9,893	2,163	c
Net increase/(decrease) in cash held (sourced from Statement of Cash Flows)	(117)	2,009	2,126	d
Approved salary expense level	6,622	5,212	1,410	e

Table 1 – Financial Targets Actual Results versus Budget Targets

- (1) Targets are as specified in the Budget Statements.
- (2) Further explanations are contained in Notes 2.1, 2.2, 6.3, 9.1 'Explanatory statement' to the financial statements.
- (a) The variation is mainly due to the provision of Employee benefits expense for two additional Commissioners and administrative support staff, and decrease of Supplies and Services expenses due to stringent measures taken by the Department.
- (b) The Department's miscellaneous revenue collections were more than budgeted.
- (c) The variation is mainly due to the actual surplus of the year.
- (d) Net increase in Cash and cash equivalents is in line with the reduced expenditure in the financial period.
- (e) The variation was mainly due to the provision of employee benefits expense for two additional Commissioners and administrative support staff.

Report on Operations

Working Cash Targets

The information shown in Table 2 demonstrates the Department's working cash actual results against budget targets for the year.

Actual Results To Budget Targets	2021/22 Agreed Limit \$000s	2021/22 Target ⁽¹⁾ Actual ⁽²⁾ \$000s	VARIATION \$000s ⁽³⁾	Note
Agreed Working Cash Limit (at Budget)	635	635		
Agreed Working Cash Limit (at Actuals)	545	3,860	3,315	f

Table 2 – Working Cash Targets Actual Results versus Budget Targets.

- (f) The Department carries higher current leave liabilities as per statutory requirements, particularly due to higher SAT salary levels for the Commission. In addition, it has also to carry forward funding for projects that have commenced but are to be completed in the next financial year.

Key Performance Indicators

Key Effectiveness Indicator

Effectiveness is measured by the percentage of stakeholders satisfied with the service provided by the Department of the Registrar in relation to timeliness, accuracy and relevance of information.

The government requires that there be an effective means for preventing or resolving employment disputes between employers and employees. It established the Commission and IMC for this purpose and the Department of the Registrar is required to ensure the necessary physical and information frameworks, resources and support services are available to achieve their purpose.

The quality of the service provided by the Department significantly affects the ability of the Commission to effectively perform its role. The services provided to the Commission include registry services, support staff, administrative services and infrastructure facilities.

KEY EFFECTIVENESS INDICATORS	2021/22 Target ⁽¹⁾	2021/22 ACTUAL	VARIATION
Timeliness	90%	99%	9%
Accuracy and Relevance of Information	90%	99%	9%

Table 3 – Key Effectiveness Indicators

Timeliness, accuracy and relevance of information are key indicators as they demonstrate that the Department's frameworks, resources and support services are delivered effectively and meeting the objectives of the IR Act.

Report on Operations

The table reflects that the Actuals for 2021/22 for Effectiveness Indicator for Timeliness exceeded the Target by 9%. The Actuals for the Effectiveness Indicator for Accuracy and Relevance exceeded the Target by 9%.

Key Efficiency Indicator

Service 1: Support to the Commission and IMC.

Efficiency is measured by: The average cost per application.

KEY EFFICIENCY INDICATORS	2021/22 Target ⁽¹⁾	2021/22 ACTUAL	VARIATION
Average Cost per Application	\$4,738	\$3,708	\$1,030

Table 4 – Key Efficiency Indicator

The cost per application is derived by dividing the total cost for Service 1, by the number of applications received. This measure is impacted by the differing legislative provisions associated with the diverse array of application types and the nuances within the industrial relations regime at any given time – these factors influence the number of applications lodged.

The number of registered and recorded applications for the year was higher than the target, and the average cost per application was \$3,708 which is lower than the target cost per application of \$4,738. The variance was \$1,030 (22%).



Report on Operations

Registry Services Overview

The Registry team is responsible for ensuring the sufficiency of all applications prior to the commencement of the relevant Registry process thereby ensuring the efficiency of the jurisdiction. Similarly, the team endeavours to provide parties with the knowledge to enable them to appropriately prepare their documentation, to manage their expectations, and provide them with the confidence to navigate the processes and jurisdiction in which they are engaged.

The Registry team also:

- maintains State awards and industrial agreements and publishes amendments thereto
- ensures registered employee and employer organisations comply with IR Act accountabilities
- provide judicial support roles within the IMC, including administrative preparation for pre-trial conferences by the Clerk of the Court and Associate support for court proceedings.

The annual KPI survey consistently demonstrates the strong commitment our people have regarding quality and professional engagement with the various parties, stakeholders, industrial relations practitioners, and the community. The commitment to providing information appropriate in all the circumstances and the context of the individual party, to support their journey through the various jurisdictions is demonstrated again this year by the positive feedback and high rating scores obtained in the Department's annual client survey with a 99.95% efficiency and 99.54% accuracy rating.

The importance of the interaction between the Registry team and the community cannot be underestimated – one hat does not fit all. Our people are focused on compassion and the interests of the disadvantaged. Similarly, where parties require additional support to address barriers to inclusion and access due to language barriers or disability, the Registry team utilises hearing loops and access to interpreters amongst other resources.

Importantly, our people have undertaken professional development training to enable them to better support community members who may have heightened emotions when interacting with the Registry. Our Registry team has undertaken mental health first aid training, which benefits those with whom we interact and serves to ensure a safe working environment for all.

Our Registry team is adept at tailoring support to effectively meet the challenges that arise in circumstances of specific need or significant levels of disadvantage.

Registry – IMC Operations

The IMC exercises state jurisdiction conferred under the IR Act and other state employment related legislation, and federal civil jurisdiction conferred under the *Fair Work Act 2009* (Cth) (FW Act). The IMC exercises both general and prosecution powers, as defined in section 81CA of the IR Act.

Report on Operations

The IMC's jurisdiction operates contiguous to that of the Commission and although part of the same industrial relations framework, is quite separate. It addresses alleged breaches of legislation and industrial awards and agreements made under the state IR Act and the FW Act.

The IMC also exercises prosecution powers in accordance with the *Criminal Procedure Act 2004* (WA). Matters under this jurisdiction include the legislative obligations arising out of the Children and Community Services Act 2004 (WA), relevant to the employment of children.

The Registry team provides the jurisdictional support necessary for the functioning of the IMC, from commencement to the cessation of matters including:

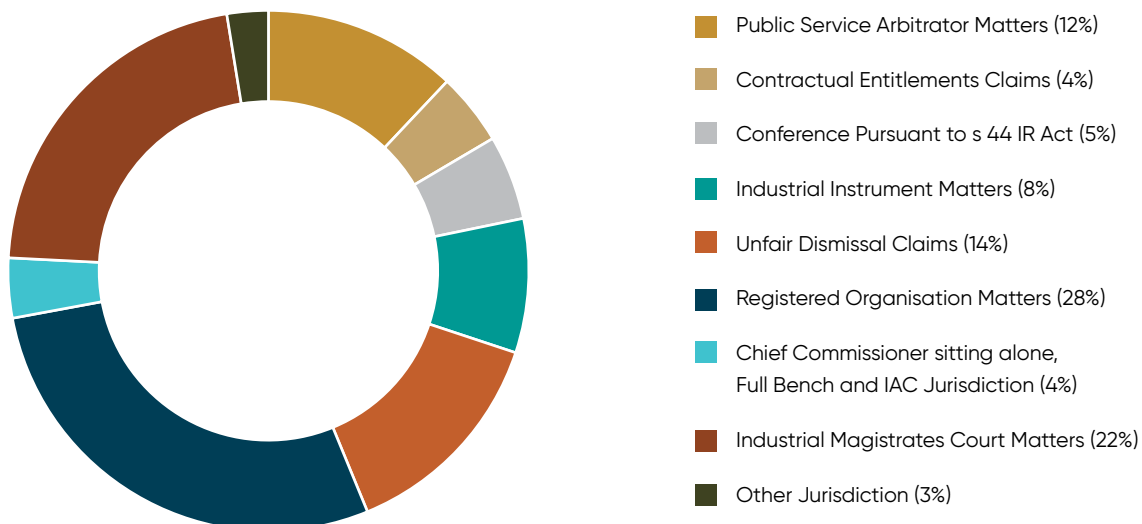
- all administrative functions
- court officer functions during court hearings, trials, and pre-trial conferences
- undertaking research and overseeing case management of claims
- proofreading and issuing of decisions and orders and

- fielding any subsequent enquiries about appeal rights once final orders have been made

The complexity of this jurisdiction has required the development of enhanced research and knowledge management functions in support of the Registry team, which are provided by the Department's Information Services team. Matters such as an alleged breach of the FW Act can require many hours of preparation and research prior to listing pre-trial conferences before the Clerk of the Court. The Registry team consistently achieves high praise for its service delivery and capability.

Registry – Application Categories

The diagram below represents some of the application categories received and filed during the reporting period. Of matters before the Commission and Industrial Magistrates Court during the reporting period, 508 were finalised.



Report on Operations

Note: Registered Organisation matters include:

- filing of reporting requirements in accordance with the IR Act
- applications for enforcement of, amendments to, or substitution of, the registered rules of an organisation
- administration of the conduct of elections for committees of management
- requests for right of entry authority
- applications to suspend or cancel the registration of organisations.

The Chief Commissioner sitting alone, Full Bench Jurisdiction and IAC Jurisdiction matters include, for example:

- appeals against decisions of the Commission and IMC
- applications for declarations pursuant to section 71 of the IR Act
- Commission in Court Session matters
- applications for stay of operations of an order pursuant to section 49 of the IR Act

The category identified as 'Other' relates to applications for:

- referrals pursuant to PSM Act
- appeals pursuant to *Vocational Education and Training Act 1996* (WA)
- matters before the Road Freight Transport Industry Tribunal
- matters before the Occupational Safety and Health Tribunal which has transitioned to now be known as the Work Health and Safety Tribunal
- requests for mediation pursuant to the *Employment Dispute Resolution Act 2008* (WA)

Application categories that are not captured in the above diagram include:

- 218 awards affected by the 2022 State Wage Case General Order
- 82 awards affected by the 2022 Location Allowance General Order
- 81 matters were industrial matters related to COVID-19
- The Registry provided detailed procedural advice and guidance in 200 instances to resolve matters that were unable to be filed, of which 51 related to COVID-19.

Registry – Awards and Agreements/ Gazette

The preparation, coordination and administration associated with the lead up to the 2022 State Wage Case, and the communication of the decision to the community is a significant undertaking, involving many areas of the Department. The Registry team is responsible for ensuring all calculations and relevant updates and amendments to awards and agreements are finalised and published in accordance with the Commission's General Order.

Section 93(3) of the IR Act requires the Registrar to publish in the Western Australian Industrial Gazette (WAIG), all awards and orders. In addition, all notices and matters listed in Schedule 1 of the IR Act must be published, including:

- retirements from industrial agreements
- all decisions and published reasons for decision of the Commission, the IAC and the IMC
- all Directions and Orders which alter the qualifications for membership of any organisation, the area in respect of which the organisation is registered, or the name of the organisation

Report on Operations

- a list of organisations registered under the IR Act and the registered offices of those organisations
- notifications of the appointment of any person as chairman or member of a Board of Reference
- any matter which is prescribed, or which is directed by the IAC or the Chief Commissioner to be published, or which the Registrar may consider should be published

The WAIG is a frequently used resource for researchers, employers, employees and their representatives with respect to all decisions of the Commission and the IMC.

Registry – Registered Organisations

Registered organisations are employee, employer or industrial associations that represent the interests of their members and are registered by the Commission pursuant to the IR Act. For 2021/22, these organisations reported a combined membership of 183,808.

The Department's registered organisations guidance framework specifies the legislative and regulatory requirements placed upon registered organisations under the IR Act and the *Industrial Relations Commission Regulations 2005* (WA), including requirements in relation to finances, constitutional rules, elections and annual financial, and officers and membership reporting – to maintain registration, organisations must comply with this legislation.

The Department continues to note elevated compliance within annual returns, and the statutory timeframes.

From time to time, the Department works with the Registered Organisations Commission regarding investigations into non-compliance which may involve federally registered organisations and their Western Australian state counterparts registered under the IR Act.

The Department actively promotes regular education and assistance to organisations to encourage voluntary compliance, including provision of information and procedural advice. The past year has seen a higher rate of engagement with a number of unions seeking review of their applications and rule changes prior to formally lodging to streamline any issues that may arise.

The increase in volume of engagement has also been impacted by the introduction of the *Industrial Relations Legislation Amendment Act 2021* (WA) which triggered several organisations to revisit their compliance with federal counterpart bodies and review their internal structures. This has occurred in conjunction with proposed amalgamations of unions at a national level progressing and having a flow on effect to some state registered organisations. The Registrar and Deputy Registrar consulted on a wide range of matters in relation to these events and encouraged an ongoing dialogue to ensure that all obligations were fulfilled, which has been welcomed by a number of registered organisations.

Registry – Right of Entry Authorisation

Right of entry is an important tool for unions to ensure industrial relations laws are being honoured in the workplace. Sections 49H and 49I of the IR Act allow duly authorised union officials to enter the workplaces of relevant employees. A relevant employee is defined by the IR Act as one who is a member of, or eligible to be a member of, the relevant union. For union officials to be issued with a right of entry authority, an application must be made to the Registrar by the Secretary of the relevant union.

As of 30 June 2022, the number of current authorities was 369.

Report on Operations

Registry – Access to Justice

Quality community engagement is the focus of our Access to Justice initiative, with the objective of ensuring all members of the community and industrial relations practitioners access the information they require when they need it.

The Department continues to build the relationship with private sector law firms enabling additional access to free legal advice for the those who are the most in need and limited in resources. Similarly, the Department hosts information sessions that are run by Circle Green Community Legal, which are available to applicants and respondents to unfair dismissal applications and contractual benefit claims and their representatives.

Unrepresented parties are often vulnerable or disadvantaged members of the community, seeking assistance and guidance on how to resolve industrial relations and related issues. Registry staff, as the first point of contact, triage inquiries to identify which matters may be relevant to the jurisdictions and provide procedural information and referral services where appropriate.

The Department assists access to the Commission through the coordination and administration of the Commission's Pro Bono Scheme. The scheme provides access to free legal advice and assistance to eligible, unrepresented employers and employees.

Eligibility for the scheme is assessed against several criteria, including:

- financial and/or social disadvantage
- capacity, financial or otherwise, to access a fee for service lawyer, union or professional association

- the existence of barriers to accessing the justice system including mental and physical disability, languages other than English, cultural requirements, literacy difficulties or homelessness
- the complexity of the matter, including whether the applicant for the scheme is experiencing significant difficulties understanding the process to which they are a party

Referral for assistance is at the discretion of a Commissioner, or the Registrar. Neither a Commissioner nor the Registrar is obligated to refer an unrepresented litigant for assistance and there is no guarantee a legal practitioner will be available to accept the referral. However, where an employer or employee is assessed as eligible for the scheme, all endeavours are made to secure pro bono assistance from a participating law firm.

The scope of the scheme includes most areas of the Commission's jurisdiction, except for the Commission sitting as the Work Health and Safety Tribunal.

Pro bono assistance provided through the scheme includes:

- obtaining advice
- receiving assistance drafting documents and preparing for conference or hearing
- representation (in limited circumstances)

Report on Operations

In the 2021/22 reporting period, there were regular referrals to the Pro Bono Scheme by the Commission and Registrar, designed to provide enhanced services for the vulnerable and ensure efficient and effective court processes and use of court resources. Where legal assistance was unable to be obtained, in some instances the Department was successful in referring parties to the Circle Green Community Legal for advice and assistance. The importance of these services to those who are unfamiliar with the industrial relations regime and unable to afford representation cannot be underestimated.

The Commission, Registrar and the Department acknowledge the continuing, generous participation of the following law firms and organisations:

- Ashurst Australia
- Clayton Utz
- DLA Piper
- Jackson McDonald
- Mare Lawyers / Workwise Advisory Services
- MDC Legal
- MinterEllison
- Norton Rose Fulbright

Participating law firms provide invaluable time and expertise to members of the community who would otherwise not have access to legal support.

Similarly, Circle Green Community Legal facilitated by the Department, delivers free information sessions for applicants and respondents about conciliation conferences in claims of unfair dismissal and denied contractual benefits.

The information sessions are held at the Department and include information about:

- the legal considerations that underpin claims of unfair dismissal or denied contractual benefits
- making and responding to jurisdictional objections
- applications to the Commission that are outside of the prescribed time
- what to expect from a conciliation conference and who should attend
- what happens if you reach agreement with the other party
- what happens if you do not reach agreement at the conference

The number of information sessions conducted over the reporting year continues to be reduced since the initial impact of the COVID-19 pandemic. However, feedback from participants has still been extremely positive:

- 100% reported they felt more comfortable dealing with their matter before the Commission
- 100% reported they found the session very useful
- 100% rated the service as excellent

As a result of the reduced attendance at the existing information sessions and a shift in the balance of some of the work that the Registry team receives, arrangements have been made to add a new information session focused on matters before the Industrial Magistrates Court. The first of these sessions is expected to take place in the next reporting period.

Report on Operations

The Department is pleased to be a part of an initiative that increases the community's access to information and justice, which demystifies the processes and protocols associated with bringing or defending a claim within the various jurisdictions.

A special thanks to the staff at Circle Green Community Legal for their innovation and delivery of professional, accessible, and insightful information sessions.

The Registrar/Clerk of the Court/Deputy Registrar

The Registrar of the Commission is also appointed under the IR Act as the Clerk of the Industrial Magistrates Court (Clerk), a power that can be delegated by the Registrar to a Deputy Registrar. The Clerk is responsible for conducting pre-trial conferences for claims under the court's general jurisdiction, with the exception of those claims seeking to enforce orders of the Commission and claims under the *Construction Industry Portable Paid Long Service Leave Act 1985* (WA).

Pre-trial conferences enable early intervention and often pragmatic resolution of otherwise difficult and complex industrial matters, at minimal cost.

In the last financial year, 169 applications were lodged for matters falling within the IMC jurisdiction, including:

- small claims matters under the FW Act
- alleged breaches of State and federal instruments of the FW Act
- enforcement of Commission Orders

Of those applications, 65 matters proceeded to a pre-trial conference before the Clerk, to assist the parties to reach, or work towards, a resolution of the dispute. Of those matters, 27 were resolved at the pre-trial conference or prior to hearing. The Industrial Magistrates resolved 27 matters in this reporting period

and awarded wages in 11 instances, totalling \$286,012. Penalties were imposed in resolution of 6 applications, with a total value of \$72,204.

Corporate Operations

Corporate services are provided by the Finance, People and Culture, Information Services, and Information and Communications Technologies (ICT) teams. The activities of each team are focused on ensuring compliance with public sector standards and the legislative accountabilities of the *Public Sector Management Act 1994* (WA).

Finance and Administration

The Finance and Administration team is accountable for the delivery of prudent financial management, the development and management of the Department's budget and the control of assets in compliance with the *Financial Management Act 2006* (WA), Treasurer's Instructions, relevant accounting standards, as well as public sector and internal policies and guidelines.

Testament to the professionalism of the Finance and Administration team is the Best Practice acknowledgement by the Office of the Auditor General for the period 2020/21.

The Department's budget includes the salaries and on-costs for Commissioners, their Associates, and all employees of the Department, as well as the associated infrastructure and service costs that enable the operations of the courts and achievement of the IR Act objectives and accountabilities.

The Finance and Administration team maintains a planning calendar that ensures effective planning and meticulous organisation throughout the year to ensure audit readiness well before the year-end audit commences – which this year has been in conjunction with the establishment and preparation for the implementation of a modern financial management system.

Report on Operations

The team is congratulated for the extraordinary effort that has gone into maintaining the existing financial system and preparing for implementation of the new financial management system on 1 July 2022.

Information Services

The Information Services team provides a comprehensive research, information and document management service to the Commission, IMC and the Department. The team also manages the Commission's library and provides induction and training programs that include legal research sessions with training specialists from Thomson Reuters, LexisNexis, and Wolters Kluwer, both in-house and online, as well as personalised instruction on records/information management.

This year Information Services completed a project to transition the Department and the Commission from paper-based operations to a digital information management environment, in which the digital document is regarded as 'best evidence'. The new digital environment is supported by a policy framework that will keep the Department compliant with our legislative requirements.

The Information Services team completed this project in conjunction with their normal daily accountabilities, ensuring the Department is well placed to meet the technological changes, community expectations for the future, and government priorities. The work ethic of the team was exceptional.

In accordance with the Department's Access to Justice initiative the Information Services team completed a project to digitise the Western Australian Arbitration Reports and Gazettes published from 1901 – 1959.

Digital versions of Western Australian Industrial Gazettes from 1960 onwards have been available on the Commission's website for some time.

Previously, early Arbitration Reports and Industrial Gazettes (prior to 1960) were only available in paper form, meaning research and access to information was cumbersome and inefficient.

The team completed the project, and the scanned Industrial Gazettes have now been uploaded to the Resources page on the Commission's website.

The historical collection includes the publications:

- Western Australian Arbitration Reports (1901-1920)
- Western Australian industrial Gazettes (1921-1959)

People and Culture

The People and Culture team's focus has been on workforce planning and capability reviews particularly within the Registry team, with a view to anticipating and responding to identified changes associated with the amended industrial relations jurisdictions and putting in place plans to ensure the Department operates effectively, predicts future growth, and focusses on flexibility, adaptability, and resilience.

Similarly, the objectives of the Workforce and Diversity Plan were reviewed to ensure they were appropriately articulated and implemented to align with the goals of the Government and Public Sector Commission.

The Department's strategic goals and the operationalisation thereof were articulated in the business planning and performance framework which draws a clear connection between the goals of government, the values and objectives of the Department, and the individual contribution each staff member makes to those goals, objectives, and values. A focus on leadership, culture, and governance are at the centre of the performance of each of the Department's sections.

Report on Operations

Performance Development Plans are an ongoing tool used across the Department, with a view to identifying developmental opportunities and strategies which look to increase capability whilst identifying opportunities to utilise the existing workforce in new ways.

The Department's Integrity Framework has been strengthened to ensure all employees understand and adhere to public sector accountabilities. The annual Accountable and Ethical Decision Making training continues to be provided to all employees designed to ensure behavioural expectations are understood and aligned with the Department's Code of Conduct and the Public Sector Code of Ethics.

Work Health and Safety (WHS) and Wellness

Everyone in the Department receives annual WHS training which includes information on policies, procedures as well as instruction on their obligations and responsibilities. Similarly, an employee assistance program and mental health training is offered to all our people. The Department's WHS representatives conduct regular inspections throughout the workplace to mitigate any workplace hazards that may exist. The WHS committee is responsible for ensuring safety related conversations are continuous in the day-to-day operations of the Department and ensure WHS matters are appropriately handled and escalated if required.

Ongoing health and wellness initiatives are made available to all employees including:

- Ergonomic assessments
- Ergonomic workstations
- Flu vaccine program
- Skin cancer screening
- Mental health awareness training

Information and Communication Technology (ICT)

The ICT team's planning and migration of all operational servers to the Cloud has ensured the Department, Commission, and IMC can operate digitally via Virtual Personal Networks (VPN), ZOOM and Teams software in the event of a reoccurrence of COVID-19 or any other interruption to normal operations.

Significantly, this year has seen a focus by the ICT team on the development of a Digital Registry using modern website architecture, where parties and representatives can securely create and manage their own unique account, easily lodge forms and documents online, save and resume forms prior to lodgement, as well as review forms and documents filed or served through the Digital Registry. It is intended that parties will also be able to monitor the progress of their matter as it proceeds through the Commission.

The Digital Registry will also provide an avenue for registered organisations to create an organisational profile, with members of each organisation assigned as administrators. Administrators will be able to manage the approvals of portal members for each of their organisations, providing their portal members with access to matters for their organisation and providing the administrators with an overview of all active matters for the organisation.

The first stage of the new Digital Registry service was introduced earlier this year providing an improved online portal for matters before the Commission and marks a substantial shift into the digital era, with a focus on improved access and user experience, and during 2022/23 similar enhancements will be made for IMC processes. The ICT team, in conjunction with people from across the Department deserve considerable praise for what has been a complex engagement.

Significant Issues Impacting the Agency

Current and emerging issues and trends

During the reporting period, the Western Australian Government passed the Industrial Relations Legislation Amendment Bill 2020 (WA), which expands the jurisdictional responsibilities for the Department upon promulgation. In response to the emerging accountabilities, the Department consulted with experts, interstate and federal industrial relations tribunals, and advisory groups on processes for case-managing applications for stop bullying and stop sexual harassment orders, (including providing for confidentiality and privacy arrangements).

The Department has completed the creation of the Commission's forms and procedural rules to ensure the Department's readiness upon the commencement of the legislation.

Similarly, considerable work has been undertaken to ensure Commissioners, Chambers staff, the Registrar, Deputy Registrars and Senior Registry officers who will deal with bullying and sexual harassment cases, are appropriately trained, particularly on the nature, drivers, and effects of sexual harassment and on trauma-informed practice.

Changes in written law

During the past six months elements of the *Work Health and Safety Amendment Act 2020* (WA) impacting the operations of the Western Australian Industrial Relations Commission became operational. Specifically, Part 15, Division 4, subdivision 5 resulted in consequential amendments to the IR Act.

The Industrial Relations Legislation Amendment Bill 2020 (WA) was passed in December 2021 and is anticipated to come into effect in the latter part of 2022.

The Police Compensation Tribunal (Tribunal) was also established under the *Police Act 1892* (WA) on 1 January 2022 – this is a new

Tribunal for the Commission, which resulted in consequential amendments to the IR Act.

The Department has also been consulting with the Industrial Magistrates on the new damaging action provisions introduced by the *Industrial Relations Legislation Amendment Bill 2020* (WA). In preparation for this new jurisdiction, the Registrar and Registry staff have undertaken comprehensive professional development and training and have made necessary amendments to Industrial Magistrate Court forms and procedures in anticipation of the provisions becoming operational in the latter half of 2022.

Likely developments and forecast results of operations

In anticipation of the operationalisation of the legislative amendments, the Department established appropriate processes and mechanisms to give effect to the changes and ensure the continued effective administration of the industrial relations regime and support for the Community, Commission, IMC, IAC, Registered Industrial Organisations, and industrial and legal representatives.



Audit Opinion



Auditor General

INDEPENDENT AUDITOR'S REPORT

2022

Department of the Registrar, Western Australian Industrial Relations Commission

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Department of the Registrar, Western Australian Industrial Relations Commission (Department) which comprise:

- the Statement of Financial Position at 30 June 2022, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Department of the Registrar, Western Australian Industrial Relations Commission for the year ended 30 June 2022 and the financial position at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Chief Executive Officer for the financial statements

The Chief Executive Officer is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Executive Officer is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Department.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department of the Registrar, Western Australian Industrial Relations Commission. The controls exercised by the Chief Executive Officer are those policies and procedures established to ensure 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 (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Department of the Registrar, Western Australian Industrial Relations Commission are sufficiently adequate to 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 during the year ended 30 June 2022.

The Chief Executive Officer's responsibilities

The Chief Executive Officer is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Department of the Registrar, Western Australian Industrial Relations Commission for the year ended 30 June 2022. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Department of the Registrar, Western Australian Industrial Relations Commission are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2022.

Emphasis of Matter

As reported in the key performance indicators, the Department has not reported key efficiency indicators for Service 2 "Conciliation and Arbitration by the Western Australian Industrial Relations Commission". Service 2 relates to the Commission which was 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. My audit opinion is not modified in respect of this matter.

The Chief Executive Officer's responsibilities for the key performance indicators

The Chief Executive Officer is responsible for the preparation and fair presentation of the key performance indicators in accordance with the Financial Management Act 2006 and the Treasurer's Instructions and for such internal control as the Chief Executive Officer determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Chief Executive Officer is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 Key Performance Indicators.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

My independence and quality control relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Chief Executive Officer is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial statements, key performance indicators and my auditor's report.

My opinion on the financial statements, controls and key performance indicators does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements and key performance indicators of the Department of the Registrar, Western Australian Industrial Relations Commission for the year ended 30 June 2022 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Efthalia Samaras
Senior Director Practice Manager
Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
1 September 2022

Financial Statements

Certification of Financial Statements for the Year Ended 30 June 2022

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* (WA) from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2022 and the financial position at 30 June 2022.

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



Susan Bastian
Accountable Authority
29 August 2022



Michael Hadfield
Chief Finance Officer
29 August 2022



FINANCIAL STATEMENTS

PRIMARY FINANCIAL STATEMENTS

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 \$000	2021 \$000
COST OF SERVICES			
<i>Expenses</i>			
Employee benefits expense	2.1	5,829	6,384
Supplies and services	2.2	953	1,505
Depreciation and amortisation expense	4.1 4.2 4.3 6.1	509	508
Finance costs	6.2	4	6
Accommodation expenses	2.2	3,515	3,404
Loss on disposal of non-current assets	2.3	-	3
Other expenses	2.2	505	500
Total Cost of Services		11,315	12,310
INCOME			
User charges and fees	3.2	19	27
Other income	3.3	184	135
Total Income		203	162
Total Income		203	162
NET COST OF SERVICES		11,112	12,148
INCOME FROM STATE GOVERNMENT			
Service appropriation	3.1	13,006	11,917
Resources received	3.1	14	14
Total Income from State Government		13,020	11,931
SURPLUS/(DEFICIT) FOR THE PERIOD		1,908	(217)
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		1,908	(217)

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

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2022

	NOTE	2022 \$000	2021 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	6.3	6,607	4,628
Receivables	5.1	91	221
Amounts receivable for services	5.2	160	160
Other current assets	5.3	95	72
Total Current Assets		6,953	5,081
Non-Current Assets			
Restricted cash and cash equivalents	6.3	200	170
Amounts receivable for services	5.2	3,536	3,141
Property, plant and equipment	4.1	828	1,189
Right-of-use assets	4.2	61	100
Intangible assets	4.3	61	6
Total Non-Current Assets		4,686	4,606
TOTAL ASSETS		11,639	9,687
LIABILITIES			
Current Liabilities			
Payables	5.4	212	209
Lease liabilities	6.1	32	39
Employee related provisions	2.1(b)	1,291	1,187
Total Current Liabilities		1,535	1,435
Non-Current Liabilities			
Lease liabilities	6.1	33	65
Employee related provisions	2.1(b)	178	259
Total Non-Current Liabilities		211	324
TOTAL LIABILITIES		1,746	1,759
NET ASSETS		9,893	7,928
EQUITY			
Contributed equity		158	101
Accumulated surplus/(deficit)		9,735	7,827
TOTAL EQUITY		9,893	7,928

The Statement of Financial Position should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	CONTRIBUTED EQUITY	ACCUMULATED SURPLUS / (DEFICIT)	TOTAL EQUITY
		\$000	\$000	\$000
Balance at 1 July 2020		52	8,044	8,096
Surplus		-	(217)	(217)
Total comprehensive income for the period		-	(217)	(217)
Transactions with owners in their capacity as owners:				
Capital appropriations		49	-	49
Distributions to owners		-	-	-
Total		101	7,827	7,928
Balance at 30 June 2021		101	7,827	7,928
Balance at 1 July 2021		101	7,827	7,928
Surplus		-	1,908	1,908
Total comprehensive income for the period		-	1,908	1,908
Transactions with owners in their capacity as owners:				
Capital appropriations		57	-	57
Distributions to owners		-	-	-
Total		57	-	57
Balance at 30 June 2022		158	9,735	9,893

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

FINANCIAL STATEMENTS

PRIMARY FINANCIAL STATEMENTS

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 \$000	2021 \$000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriations		12,451	11,371
Capital appropriations		57	49
Holding account drawdowns		160	160
Net cash provided by State Government		12,668	11,580
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(5,788)	(6,393)
Supplies and services		(981)	(1,793)
Finance costs		(4)	(6)
Accommodation		(3,486)	(3,409)
GST payments on purchases		(541)	(617)
Other payments		(468)	(539)
Receipts			
User charges and fees		31	27
Other receipts		253	129
GST receipts on sales		59	21
GST receipts from taxation authority		469	607
Net cash provided by/(used in) operating activities		(10,456)	(11,973)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current physical assets		(158)	(316)
Receipts			
Proceeds from sale of non-current physical assets		-	8
Net cash provided by/(used in) investing activities		(158)	(308)
CASH FLOWS FROM FINANCING ACTIVITIES			
Principal element of lease payments		(45)	(48)
Net cash provided by/(used in) financing activities		(45)	(48)
Net increase/(decrease) in cash and cash equivalents		2,009	(749)
Cash and cash equivalents at the beginning of the period		4,798	5,547
PERIOD	6.3	6,807	4,798

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

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. Basis of preparation

General

The Department is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Department is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Department on 29 August 2022.

Statement of compliance

These general purpose financial statements are prepared in accordance with:

- 1) The Financial Management Act 2006 (FMA)
- 2) The Treasurer's Instructions (TIs)
- 3) Australian Accounting Standards (AAS) - Simplified Disclosures
- 4) Where appropriate, those AAS paragraphs applicable for not-for-profit entities have been applied.

The FMA and TIs take precedence over AASs. Several AASs are modified by TIs to vary application, disclosure format and wording. Where modification is required and has had 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.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- (a) amount of GST incurred by the Agency as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- (b) receivables and payables are stated with the amount of GST included.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Contributed equity

AASB Interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, 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 appropriations have been designated as contributions by owners by TI 955 Contributions by Owners made to Wholly Owned Public Sector Entities and have been credited directly to Contributed Equity.

Comparative information

Except where AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- 1) Property, Plant & Equipment reconciliations
- 2) Intangible Asset reconciliations; and
- 3) Right-of-Use Asset reconciliations.

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

2. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Department's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Department in achieving its objectives and the relevant notes are:

	Notes	2022 \$000	2021 \$000
Employee benefits expense	2.1 (a)	5,829	6,384
Employee related provisions	2.1 (b)	1,469	1,446
Other expenditure	2.2	4,973	5,409
Loss on disposal of non-current assets	2.3	-	3

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

2.1 (a) Employee benefits expense

	2022 \$000	2021 \$000
Employee benefits	5,296	5,489
Termination benefits	-	370
Superannuation - defined contribution plans	533	525
Employee benefits expenses	5,829	6,384
Add: AASB16 Non-monetary benefits (not included in employee benefits expense)	49	56
Total employee benefits provided	5,878	6,440

Employee benefits: Include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave; and non-monetary benefits (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits: Payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Department is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Superannuation: The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBs, or other superannuation funds.

AASB 16 Non-monetary benefits: Non-monetary employee benefits, that are employee benefits expenses, predominantly relate to the provision of Vehicle and Housing benefits are measured at the cost incurred by the Department.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

2.1 (b) Employee related provisions

Provision is made for benefits accruing to employees in respect of annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

	2022 \$000	2021 \$000
Current		
<i>Employee benefits provision</i>		
Annual leave ^(a)	605	550
Long service leave ^(b)	676	628
	<u>1,281</u>	<u>1,178</u>
<i>Other provisions</i>		
Employment on-costs ^(c)	10	9
Total current employee related provisions	<u>1,291</u>	<u>1,187</u>
Non-current		
<i>Employee benefits provision</i>		
Long service leave ^(b)	177	257
	<u>177</u>	<u>257</u>
Employment on-costs ^(c)	1	2
Total non-current employee related provisions	<u>178</u>	<u>259</u>
Total employee related provisions	<u>1,469</u>	<u>1,446</u>

(a) **Annual leave liabilities:** Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

(b) **Long service leave liabilities:** 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 end of the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Department has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

The provision for long service leave are calculated at present value as the Department does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

(c) **Employment on-costs:** 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.

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, Note 2.2 (apart from the unwinding of the discount (finance cost))' and are not included as part of the Department's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2022 \$000	2021 \$000
<u>Employment on-cost provision</u>		
Carrying amount at start of period	11	11
Additional / (reversals of) provisions recognised	-	-
Carrying amount at end of period	11	11

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Department's long service leave provision. These include:

- Expected future salary rates
- Discount rates
- Employee retention rates; and
- Expected future payments

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

2.2 Other expenditure

	2022 \$000	2021 \$000
Supplies and Services		
Consumables	343	318
Communications	84	150
Court Reporting	77	85
Equipment Purchases	100	91
Professional Services	290	802
Other Expenses	59	59
Total supplies and services expenses	953	1,505
Accommodation expenses		
Rental	2,957	2,845
Outgoings expense	512	519
Cleaning	46	40
Total accommodation expenses	3,515	3,404
Other		
Repairs and Maintenance	347	348
Employment on-cost	62	68
Audit Fees	96	84
Total other expenses	505	500
Total other expenditure	4,973	5,409

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Rental expenses are expensed as incurred as Memorandum of Understanding Agreements between the Department and the Department of Finance for the leasing of office accommodation contain significant substitution rights.

Repairs, maintenance and cleaning costs are recognised as expenses as incurred.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Building and infrastructure maintenance and equipment repairs and maintenance: Repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Employment on-costs includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 2.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

2.3 Loss on disposal of non-current assets

	2022 \$000	2021 \$000
<u>Net proceeds from disposal of non-current assets</u>		
Plant and equipment	-	8
<u>Carrying amount of non-current assets disposed</u>		
Plant and equipment	-	(11)
Net profit/(loss) on disposal	-	(3)

Loss on disposal of non-current assets

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the Statement of Comprehensive Income (from the proceeds of sale).

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

3. Our funding sources

How we obtain our funding

This section provides additional information about how the Department obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Department and the relevant notes are:

	Notes	2022 \$000	2021 \$000
Income from State Government	3.1	13,020	11,931
User Fees and Charges	3.2	19	27
Other Revenue	3.3	184	135

FINANCIAL STATEMENTS

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

3.1 Income from State Government

	2022 \$000	2021 \$000
Appropriation received during the year:		
Service appropriations	13,006	11,917
Total service appropriation	13,006	11,917
Resources received from other public sector entities during the period:		
Department of Finance - Lease Expenses	11	12
State Solicitors Office - Legal Expense	3	2
Total resources received	14	14
Total income from State Government	13,020	11,931

Service Appropriations are recognised as revenues at fair value 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 in the bank account or credited to the holding account held at Treasury.

Resources received from other public sector entities are recognised as income (and assets or expenses) equivalent to the fair value of the assets, or the fair value of those services that can be reliably determined and which would have been purchased if not donated.

Summary of consolidated account appropriations

For the year ended 30 June 2022

	2022 Budget \$000	2022 Revised Budget \$000	2022 ACTUAL \$000	VARIANCE \$000
<u>Delivery Services</u>				
Item 13 Net amount appropriated to deliver services	9,857	9,855	9,855	-
Amount Authorised by Other Statutes				
- <i>Salaries and Allowances Act 1975</i>	3,151	3,151	3,151	-
Total appropriations provided to deliver services	13,008	13,006	13,006	-
<u>Capital</u>				
Item 99 Capital Contribution	59	57	57	-
Total consolidated account appropriations	13,067	13,063	13,063	-

No supplementary funding was received by the Department in 2021-22.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

3.2 User Charges and Fees

	2022 \$000	2021 \$000
Document Lodgements	15	21
Transcript Sales	4	6
	<u>19</u>	<u>27</u>

Revenue is recognised at the transaction price when the Department transfers control of the services to customers. Revenue is recognised for the major activities as follows:

User Charges and Fees: Revenue is recognised when the transaction or event giving rise to the revenue occurs. The performance obligations for these user fees and charges are satisfied when services have been provided.

3.3 Other Income

	2022 \$000	2021 \$000
Perth Casino Royal Commission ¹	172	81
Hire of room	11	15
Miscellaneous	1	-
Insurance refund	-	39
	<u>184</u>	<u>135</u>

Other Income: The Department receives revenue, from time to time on hosting other government departments, for the use of accommodation facilities and infrastructure. Revenue is recognised on an accrual basis in the current financial year in which the accommodation facilities and infrastructure were provided.

¹ The Department held a contract with the Department of Premier and Cabinet in relation to the Perth Casino Royal Commission. Hearings commenced in April 2021 with the contract expiring in February 2022.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

4. Key assets

This section includes information regarding the key assets the Department utilises to gain economic benefit or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes	2022 \$000	2021 \$000
Property, plant and equipment	4.1	828	1,189
Right-of-use assets	4.2	61	100
Intangible assets	4.3	61	6
Total key assets		950	1,295

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

4.1 Property, plant and equipment

	Leasehold Improvements	Plant and Equipment	Furniture	Computer Hardware	Total
Year ended 30 June 2022	\$'000	\$'000	\$'000	\$'000	\$'000
1 July 2021					
Gross carrying amount	2,174	589	425	374	3,562
Accumulated depreciation	(1,344)	(305)	(398)	(326)	(2,373)
Carrying amount at start of period	830	284	27	48	1,189
Additions	7	44	42	9	102
Transfers	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	(321)	(101)	(12)	(29)	(463)
Carrying amount at 30 June 2022	516	227	57	28	828
Gross carrying amount	2,181	558	467	383	3,589
Accumulated depreciation	(1,665)	(331)	(410)	(355)	(2,761)

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Initial recognition

Items of property, plant and equipment and infrastructure, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment and infrastructure costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Subsequent measurement

Subsequent to initial recognition as an asset, the historical cost is used for the measurement of property, plant and equipment. Property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Useful lives

All property, plant and equipment 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. The exceptions to this rule include assets held for sale, land and investment properties.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life
Plant and equipment	3 to 5 years
Computer equipment	3 to 4 years
Furniture and Fittings	4 to 5 years
Leasehold Improvements	Lease Term

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments should be made where appropriate.

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

Impairment

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. 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.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the Department is a not-for-profit Department, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

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 the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

4.2 Right-of-use assets

Year ended 30 June 2022

	Vehicles \$000	Total \$000
Carrying Amount at beginning of period	100	100
Additions	6	6
Depreciation	(45)	(45)
Net carrying amount as at end of period	61	61

The Department has leases for vehicles and office accommodation. The lease contracts are typically made for fixed periods of 5-10 years with an option to renew the lease after that date.

The Department has also entered into a Memorandum of Understanding Agreements (MOU) with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

The Department recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

Initial recognition

At the commencement date of the lease, the Department recognises right-of use assets and a corresponding lease liability for most leases. Right-of-use assets are measured at cost comprising of:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs, and;
- restoration costs, including dismantling and removing the underlying asset

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.1.

The Department has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Department at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in section 4.1

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

4.3 Intangible assets

Year ended 30 June 2022	Licences \$000	Computer software \$000	WIP \$000	Total \$000
1 July 2021				
Gross carrying amount	8	437	-	437
Accumulated amortisation	(8)	(431)	-	(431)
Carrying amount at start of period	-	6	-	6
Additions ¹	-	-	56	56
Amortisation expense	-	(1)	-	(1)
Carrying amount at end of period	-	5	56	61

1. Additions include capitalised Computer software (work in progress) related to the change and upgrade of the Departments finance and accounting system.

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more that comply with the recognition criteria as per AASB 138.57, are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- (b) an intention to complete the intangible asset, and use or sell it;
- (c) the ability to use or sell the intangible asset;
- (d) the intangible asset will generate probable future economic benefit;
- (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- (f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Useful lives

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Department have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

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

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

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment annually or when an indication of impairment is identified. As at 30 June 2022 there were no indications of impairment to intangible assets.

The policy in connection with testing for impairment is outlined in note 4.1

The Department held no goodwill or intangible assets with an indefinite useful life during the reporting period. Aside from the disclosed Computer software (WIP), at the end of the reporting period there were no other intangible assets not yet available for use.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

5. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Department's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes	2022 \$000	2021 \$000
Receivables	5.1	91	221
Amounts receivable for services	5.2	3,696	3,301
Other assets	5.3	95	72
Payables	5.4	212	209

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

5.1 Receivables

	2022	2021
	\$000	\$000
Current		
Trade receivables	32	173
GST receivable	59	48
Total current receivables	91	221

Receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

5.2. Amounts receivable for services (Holding Account)

	2022	2021
	\$000	\$000
Current	160	160
Non-Current	3,536	3,141
Balance at end of period	3,696	3,301

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

Amounts receivable for services are considered not impaired (i.e. there is no expected credit loss of the Holding Account).

5.3. Other assets

	2022	2021
	\$000	\$000
Current		
Prepayments	95	72
Balance at end of period	95	72

Prepayments represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

5.4. Payables

	2022	2021
	\$000	\$000
Current		
Trade payables	4	29
Accrued expenses	70	61
Accrued salaries	95	78
Other payables	14	-
FBT and Tax Payables	29	41
Total current	212	209

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Payables are recognised at the amounts payable 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 settlement for the Department is generally within 20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. The Department considers the carrying amount of accrued salaries to be equivalent to its fair value.

Other payables represent the amount due to staff but unpaid at the end of the reporting period relating to Commonwealth Parental Leave Pay.

6. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Department.

	Notes
Lease liabilities	6.1
Finance costs	6.2
Cash and cash equivalents	6.3

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

6.1 Lease liabilities

	2022 \$000	2021 \$000
Not later than one year	32	39
Later than one year and not later than five years	33	65
Later than five years	-	-
	<u>65</u>	<u>104</u>
Current	32	39
Non-current	33	65
	<u>65</u>	<u>104</u>

At the commencement date of the lease, the Department recognises a lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Agency uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Department as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the agency exercising an option to terminate the lease;
- Periods covered by extension or termination options are only included in the lease term by the Department if the lease is reasonably certain to be extended (or not terminated).

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales are recognised by the Department in profit or loss in the period in which the condition that triggers those payments occurs.

Subsequent Measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

This section should be read in conjunction with note 4.2 Right-of-use assets.

Lease expenses recognized in the Statement of comprehensive income

	2022 \$000	2021 \$000
Lease interest expense	4	6
Short-term leases	-	-
Low-value leases	-	-
Total lease expense	4	6

6.2 Finance costs

	Notes	2022 \$000	2021 \$000
Interest expense on lease liabilities		4	6
Total finance costs expensed		4	6

Finance costs includes the interest component of lease liability repayments, and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.

6.3 Cash and cash equivalents

	2022 \$000	2021 \$000
Cash and cash equivalent	6,607	4,628
Restricted cash and cash equivalents	200	170
Balance at end of period	6,807	4,798

Restricted cash and cash equivalents

Non-current

- Accrued salaries suspense account ^(a)	200	170
--	-----	-----

(a) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of 11 years.

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise 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.

The accrued salaries suspense account consists of amounts paid annually, from agency appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

7. Financial instruments and Contingencies

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

7.1. Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2022 \$000	2021 \$000
Financial Assets		
Cash and cash equivalents	6,807	4,798
Financial assets at amortised cost ^(a)	3,728	3,474
Total financial assets	10,535	8,272
Financial Liabilities		
Financial liabilities at amortised cost ^(b)	183	168
Total financial liability	183	168

(a) The amount of loans and receivables/Financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

(b) The amount of Financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

Measurement

All financial assets and liabilities are carried without subsequent remeasurement.

7.2 Contingent assets and liabilities

The Department has no known contingent liabilities or assets, at the reporting date.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

8. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	8.1
Changes in accounting policies	8.2
Key Management Personnel	8.3
Related Party Transactions	8.4
Related bodies	8.5
Affiliated bodies	8.6
Remuneration of Auditor	8.7
Supplementary financial information	8.8

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

8.1. Events occurring after the end of the reporting period

The Department is not aware of any events occurring after the reporting date that materially affect these financial statements.

8.2 Changes in accounting policies

The Department is not aware of any coming changes in accounting policies with potentially material impact on the reported results of the Department.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

8.3 Key management personnel

The Department has determined key management personnel to include cabinet ministers and senior officers of the Department. The Department does not incur expenditures to compensate Ministers and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Department for the reporting period are presented within the following bands:

Compensation Band (\$)	2022	2021
340,001 - 350,000 ¹	1	-
250,001 - 260,000	-	1
180,001 - 190,000	1	-
170,001 - 180,000	1	1
150,001 - 160,000 ²	2	1
140,001 - 150,000	-	1
100,001 - 110,000 ²	-	1
1 - 20,000 ²	1	1
	\$000	\$000
Total compensation of senior officers	1,021	857

Total compensation includes the superannuation expense incurred by the Department in respect of senior officers.

1. During the 2022 financial year an amount of Long Service Leave was paid out to key management personnel. This added to the overall compensation paid and placed the affected key management personnel in a higher Compensation Band.
2. During the 2022 financial year the position of Deputy Registrar was vacated in May 2022 and re-filled in June 2022. For comparative purposes the total number of Key management personnel in the Compensation Band in both financial years was the same.

8.4. Related Party Transactions

The Department is a wholly owned and controlled entity of the State of Western Australia.

Related parties of the Department include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other agencies and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Material transactions with related parties

Outside of normal citizen type transactions with the Department, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

8.5 Related bodies

The Department of the Registrar, Western Australian Industrial Relations Commission does not have any related bodies.

8.6 Affiliated bodies

The Western Australian Industrial Relations Commission (WAIRC) is an affiliated body in that it received administrative support of \$6,695,000 (2021: \$7,183,000) 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*.

8.7 Remuneration of Auditor

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

	2022 \$000	2021 \$000
Auditing the accounts, financial statements, controls and key performance indicators	42	48
	42	48

8.8 Supplementary financial information

(a) Write-offs

During the current reporting period no items were written off by the Accountable Authority. In the prior reporting period, items to the value of \$876 were written off by the Accountable Authority.

(b) Losses through theft, defaults and other causes

During the current and prior reporting periods there have been no losses of public property through theft, default or other causes.

(c) Gifts of public property

During the current and prior reporting periods there have been no Gifts of public property provided by the Department.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

9. Explanatory Statements

This section explains variations in the financial performance of the Department.

	Notes
Explanatory statement for controlled operations	9.1

9.1 Explanatory Statement (Controlled Operations)

This explanatory section explains variations in the financial performance of the Department undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2022, and between the actual results for 2022 and 2021 are shown below.

Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of:

- Total Cost of Services for the previous year for the Statements of comprehensive income and Statement of cash flows (\$123,100); and
- Total Assets for the previous year for the Statement of financial position (\$96,780).

9.1.1 Statement of Comprehensive Income Variances

	Variance note	Estimate 2022 \$000	Actual 2022 \$000	Actual 2021 \$000	Variance between estimate and actual \$000	Variance between actual results for 2022 and 2021 \$000
Expenses						
Employee benefits expense	A	7,439	5,829	6,384	(1,610)	(555)
Supplies and services	B, 1	1,234	953	1,505	(281)	(552)
Depreciation and amortisation expense		557	509	508	(48)	1
Finance costs		7	4	6	(3)	(2)
Accommodation expenses		3,704	3,515	3,404	(189)	111
Loss on disposal of non-current assets		-	-	3	-	(3)
Other expenses		434	505	500	71	5
Total Cost of Services		13,375	11,315	12,310	(2,060)	(995)
Income						
User charges and fees		80	19	27	(61)	(8)
Other income	C	-	184	135	184	49
Total Income		80	203	162	123	41
Total Income other than Income from State Government		80	203	162	123	41
NET COST OF SERVICES		13,295	11,112	12,148	(2,183)	(1,036)

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	Variance note	Estimate 2022 \$000	Actual 2022 \$000	Actual 2021 \$000	Variance between estimate and actual \$000	Variance between actual results for 2022 and 2021 \$000
INCOME FROM STATE GOVERNMENT						
Service appropriation		13,008	13,006	11,917	(2)	1,089
Resources received		50	14	14	(36)	-
Total Income from State Government		13,058	13,020	11,931	(38)	1,089
SURPLUS/(DEFICIT) FOR THE PERIOD		(237)	1,908	(217)	2,145	2,125
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation reserve		-	-	-	-	-
Total Other Comprehensive Income		-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(237)	1,908	(217)	2,145	2,125

Major Estimate and Actual (2022) Variance Narratives

A) Variance in Employee benefits expense primarily relates to the provision for two additional Commissioners and administrative support staff. These appointments did not eventuate during the period.

B) Variance in Supplies and services expense primarily relates to a decrease in expenses connected to the project design and development of an online portal. The project significantly completed in FY2021.

C) Variance in Other income primarily related to the inability to accurately estimate income from the Perth Crown Royal Commission (PCRC) for the FY22 period.

Major Actual (2022) and Comparative (2021) Variance Narratives

1) Variance in Supplies and services expense primarily relates to a decrease in expenses connected to the project design and development of an online portal.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

9.1.2 Statement of Financial Position Variances

	Variance note	Estimate 2022 \$000	Actual 2022 \$000	Actual 2021 \$000	Variance between estimate and actual \$000	Variance between actual results for 2022 and 2021 \$000
ASSETS						
Current Assets						
Cash and cash equivalents	D, 2	5,113	6,607	4,628	1,494	1,979
Receivables	3	194	91	221	(103)	(130)
Amounts receivable for services		160	160	160	-	-
Other current assets		74	95	72	21	23
Total Current Assets		5,541	6,953	5,081	1,412	1,872
Non-Current Assets						
Restricted cash and cash equivalents		200	200	170	-	30
Amounts receivable for services	4	3,538	3,536	3,141	(2)	395
Property, plant and equipment	E, 5	674	828	1,189	154	(361)
Right-of-use assets		157	61	100	(96)	(39)
Intangible assets		-	61	6	61	55
Total Non-Current Assets		4,569	4,686	4,606	117	80
TOTAL ASSETS		10,110	11,639	9,687	1,529	1,952
LIABILITIES						
Current Liabilities						
Employee related provisions	F	1,166	1,291	1,187	125	104
Lease liabilities		63	32	39	(31)	(7)
Payables	G	742	212	209	(530)	3
Total Current Liabilities		1,971	1,535	1,435	(436)	100

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	Variance note	Estimate 2022 \$000	Actual 2022 \$000	Actual 2021 \$000	Variance between estimate and actual \$000	Variance between actual results for 2022 and 2021 \$000
Non-Current Liabilities						
Lease liabilities		99	33	65	(66)	32
Employee related provisions	E	310	178	259	(132)	(81)
Total Non-Current Liabilities		409	211	324	(198)	(49)
TOTAL LIABILITIES		2,380	1,746	1,759	(634)	51
NET ASSETS		7,730	9,893	7,928	2,163	1,901
EQUITY						
Contributed equity	G	(1,408)	158	101	1,566	57
Accumulated surplus/(deficit)	6	9,138	9,735	7,827	597	1,908
TOTAL EQUITY		7,730	9,893	7,928	2,163	1,965

Major Estimate and Actual (2022) Variance Narratives

- D) Variance in Cash and cash equivalents primarily relates to the current year surplus. Service appropriations received relating to two additional Commissioners and administrative support staff were not utilised.
- E) Variance in Property, plant and equipment primarily relates to increased capital item expenditure in the current year when compared to the estimates.
- F) Variance in both Current and Non-Current Employee related provisions primarily relates to the reclassification of provisions to current for a number of long term employees meeting their long service leave anniversary date.
- G) Variance in Payables primarily relates to the majority of payables being cleared as at 30 June 2022.
- H) Variance in Contributed equity relates to an adjustment between the Accumulated surplus & Contributed equity balances in the 2017-18 period financial statements which has not been reflected in the State budget papers. Following the repayment of \$4.14m to the consolidated account during the 2017-18 period, an adjustment of \$1.568m was made in the 2017-18 financial statements between Accumulated surplus & Contributed equity to ensure the 30 June 2018 Contributed equity balance was not negative.
- Major Actual (2022) and Comparative (2021) Variance Narratives**
- 2) Movement in Cash and cash equivalents primarily relates to the current year surplus. Service appropriations received relating to two additional Commissioners and administrative support staff were not utilised. Further details are provided in the Statement of Cashflows.

- 3) Movement in Receivables between periods primarily relates to the finalisation of the Perth Crown Royal Commission. As at 30 June 2022 there were no amounts receivable.
- 4) Movement in Amounts receivable for services between periods primarily relates to asset replacement and right of use asset provisions.
- 5) Movement in Property, plant and equipment between periods primarily relates to the depreciation expense incurred during the year which exceeded additions.
- 6) Movement in Accumulated surplus/(deficit) ties back to the surplus for the period. Further details are provided in the Statement of Comprehensive Income and associated notes.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

9.1.3 Statement of Cash Flows Variances

CASH FLOWS FROM STATE GOVERNMENT

Service appropriations		12,451	12,451	11,371			
Capital appropriations		59	57	49			
Holding account drawdowns		160	160	160			
Net cash provided by State Government		12,670	12,668	11,580	(2)	1,088	

Utilised as follows:

CASH FLOWS FROM OPERATING ACTIVITIES

Payments

Employee benefits	I	(7,407)	(5,788)	(6,393)	1,619	605	
Supplies and services	J, 7	(1,171)	(981)	(1,793)	190	812	
Finance costs		(7)	(4)	(6)	3	2	
Accommodation		(3,704)	(3,486)	(3,409)	218	(77)	
GST payments on purchases		(503)	(541)	(617)	(38)	76	
Other payments		(359)	(468)	(539)	(109)	71	

Receipts

User charges and fees		80	31	27	(49)	4	
Other receipts	8	-	253	129	253	124	
GST receipts on sales		3	59	21	56	38	
GST receipts from taxation authority	9	500	469	607	(31)	(138)	

Net cash provided by/(used in) operating activities

		(12,568)	(10,456)	(11,973)	2,112	1,517	
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DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	Variance note	Estimate 2022 \$000	Actual 2022 \$000	Actual 2021 \$000	Variance between estimate and actual \$000	Variance between actual results for 2022 and 2021 \$000
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current physical assets	10	(160)	(158)	(316)	2	158
Receipts						
Proceeds from sale of non-current physical assets		-	-	8	-	(8)
Net cash provided by/(used in) investing activities		(160)	(158)	(308)	2	150
CASH FLOWS FROM FINANCING ACTIVITIES						
Principal element of lease payments		(59)	(45)	(48)	14	3
Net cash provided by/(used in) financing activities		(59)	(45)	(48)	14	3
Net increase/(decrease) in cash and cash equivalents	K, 11	(117)	2,009	(749)	2,126	2,758
Cash and cash equivalents at the beginning of the period		5,430	4,798	5,547	(632)	(749)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		5,313	6,807	4,798	1,494	2,009

Major Estimate and Actual (2022) Variance Narratives

I) Variance in Employee benefits payments primarily relates to the provision for two additional Commissioners and administrative support staff expected to have commenced during the period.

J) Variance in Supplies and services payments primarily relates to reduced expenditure on the project design and development of an online portal.

K) Net increase in Cash and cash equivalents is in line with the reduced expenditure in the financial period.

Major Actual (2022) and Comparative (2021) Variance Narratives

7) Variance in Supplies and services payments primarily relates to reduced expenditure on the project design and development of an online portal.

8) Variance in Other receipts primarily relates to revenue receipts from the Perth Crown Royal Commission which included amounts from the prior period.

9) Variance in GST receipts from taxation authorities primarily relates to reduced expenditure on Supplies and services compared to the prior period.

10) Variance in the purchase of non-current physical assets is in line with the reduced expenditure on capital items during the period.

11) Net increase in Cash and cash equivalents is in line with the reduced expenditure and additional service appropriations received in the financial period.

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Key Performance Indicators for the Year Ended 30 June 2022

Certification of Key Performance Indicators for the year ended 30 June 2022

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 for the financial year ended 30 June 2022.



Susan Bastian

Accountable Authority
29 August 2022



Key Performance Indicators for the Year Ended 30 June 2022

The Department's mission is:

- To provide the Western Australian Industrial Relations Commission, and the Industrial Magistrates Court with the support and services integral to enabling the operation of the industrial relations regime in Western Australia.
- To provide enhanced knowledge and support services to enable the general community, unions, employer associations and government agencies, to access the industrial relations jurisdictions of the Commission, IMC and IAC, and to ensure registered organisations comply with their *Industrial Relations Act 1979* (WA) obligations.

Our Agency level desired outcome: The prevention and resolution of industrial relations matters supports the Government goal: Financial and Economic Responsibility.

Government Goal	Agency Level Desired Outcome	Services	Key Effectiveness/ Efficiency Indicators
Sustainable Finances: Responsible financial management and better service delivery	The prevention and resolution of industrial relations matters	Service 1: Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court. Service 2: Conciliation and Arbitration by the Western Australian Industrial Relations Commission (WAIRC).	Key Effectiveness Indicators <ul style="list-style-type: none"> ▪ Timeliness of services ▪ Accuracy and relevance of information Key Efficiency Indicator <ul style="list-style-type: none"> ▪ Average cost per application The Department does not report on Service 2 which relates to the activities of the WAIRC as an independent Tribunal. The WAIRC relies on the Department to manage and report on its financial affairs. It is not subject to any form of operational control or reporting requirements by either the Department or Government. The WAIRC reports directly to Parliament via an annual report by the Chief Commissioner.

Key Performance Indicators for the Year Ended 30 June 2022

Broad, high level government goals are supported at agency level by more specific desired outcomes. Agencies deliver services to achieve these desired outcomes which ultimately contribute to meeting the higher-level government goals. The table on the previous page illustrates the relationship between agency level desired outcomes and the government goal it contributes to. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

The Department contributes to the Government's strategic goal by ensuring the Western Australian Industrial Relations Commission (Commission) 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

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.

The government has established an industrial relations regime that delivers the Western Australian public with an efficient and effective system for determining the rights and obligations

of employers and employees and the prevention or resolution of employment related disputes between employers and employees. The *Industrial Relations Act 1979* (the Act) established the Western Australian Industrial Relations Commission and the Industrial Magistrates Court (IMC) for this purpose, amongst other objects of the Act.

The Department of the Registrar provides the Commissioners and Industrial Magistrates with physical and virtual infrastructure in the form of court and conciliation rooms, information communication technology and cloud-based technologies. The Department also provides all the requisite human and financial resources necessary to deliver the administrative and statutory processes integral to the performance of the Commission.

The high quality of the service provided by the departmental officers is fundamental to the ability of the Commission and the IMC to effectively perform their roles. Departmental officers provide registry services and information to the public.

The Department also aids the public on matters of procedures and processes and does so within the agreed service levels, designed to maintain Commission efficiency.

The Department sought feedback from those parties who have dealings with us throughout the year using a survey. The purpose of the survey was to obtain feedback from external parties on their satisfaction with the service provided.

We surveyed 152 individuals, representative bodies of employers, employees and government agencies. Of those surveyed, 84 responded.

Key Performance Indicators for the Year Ended 30 June 2022

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 three to five was considered equivalent to a 'Yes' response, a rating of two was considered equivalent to an 'Unsure' response and a one was considered a 'No'.

Timeliness

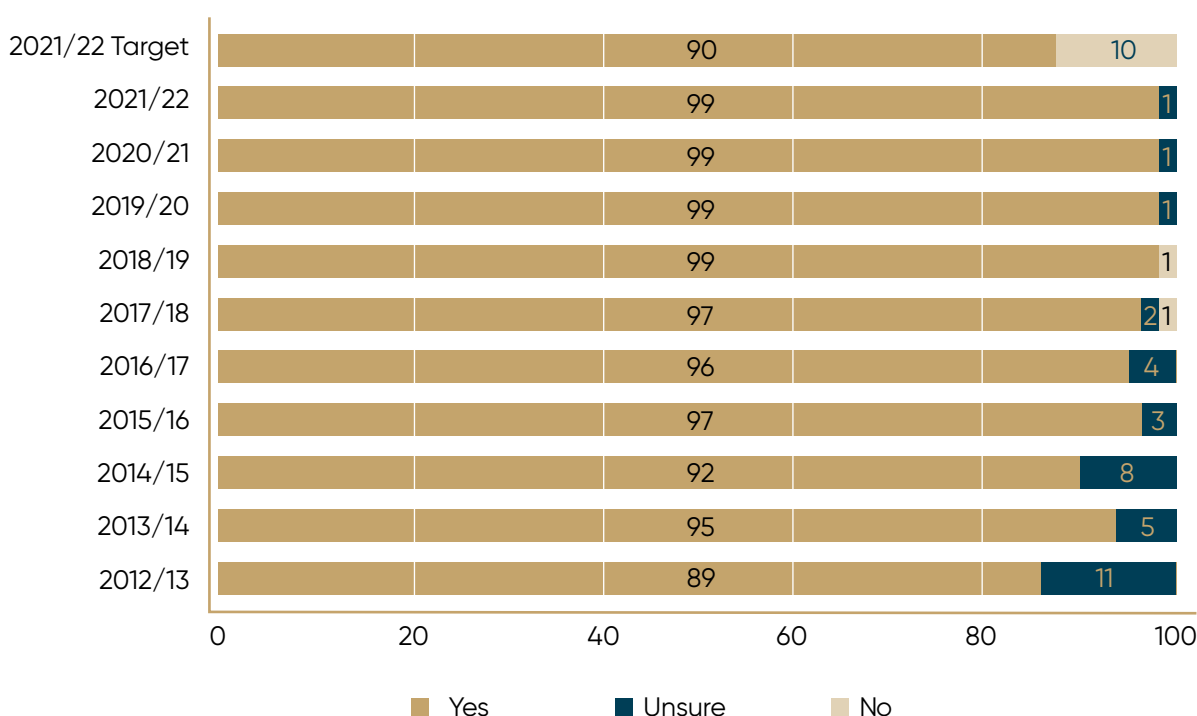


Figure 1

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 and the expectations 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 returned a satisfaction level of 99% with a confidence interval (margin of error) of ± 1.69 per cent at the 95 per cent confidence level.

The survey results for client satisfaction about Timeliness, exceeded the target by 9% (Figure 1).

Key Performance Indicators for the Year Ended 30 June 2022

ACCURACY AND RELEVANCE

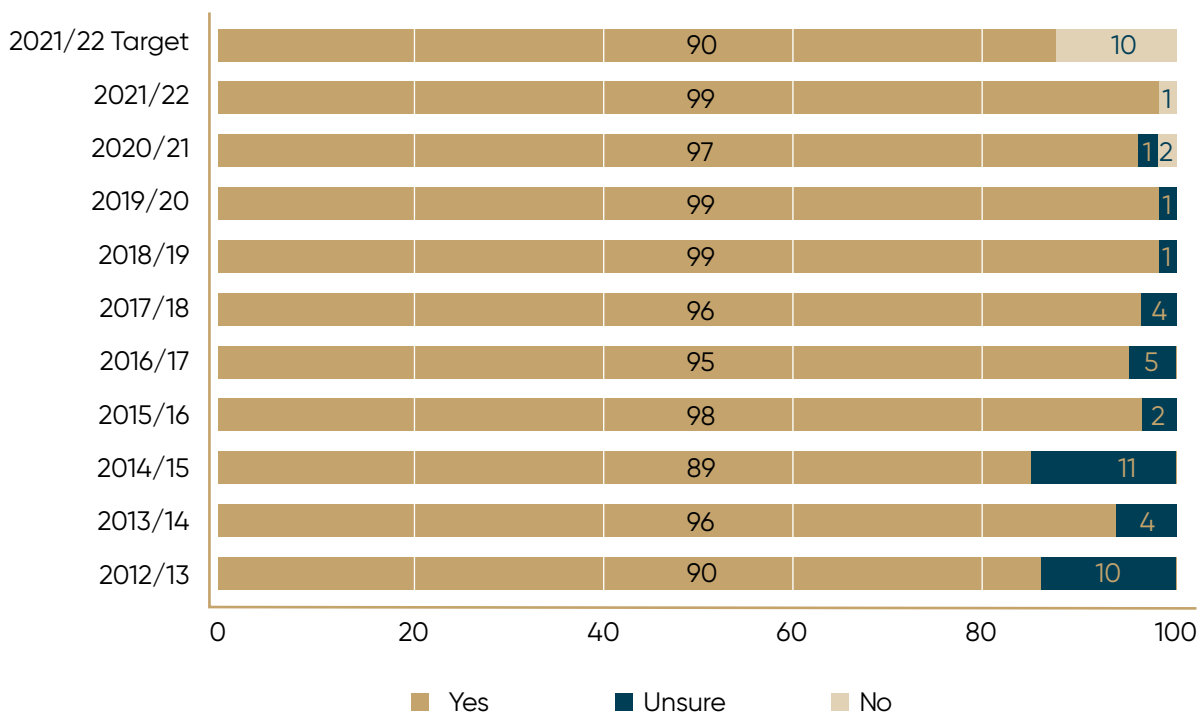


Figure 2

The ability to conduct our business accurately is vital in enabling the Commission to effectively perform its role, therefore it is imperative that we have high 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 showed that 99% of our customers were satisfied with the accuracy and relevance of information provided to them. This reflects a 95% confidence level with a confidence interval (margin of error) of $\pm 1.69\%$. The results for the satisfaction level about, Accuracy and Relevance, (Figure 2) has exceeded the target by 9%. The Department continues to aim for high satisfaction levels from our clients with ongoing effective training and development of staff.

Key Performance Indicators for the Year Ended 30 June 2022

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.

The total cost of this service to the Commission and Industrial Magistrates Court was \$4.620m in 2021/22 as against the budgeted cost of \$5.212m. This 11% reduction in total cost of service was achieved, despite an increase in volume of applications, due to improved on-line services associated with launch of the new digital registry services during the year.

It is important that the Registry services that support the Commission in resolving industrial relations matters, are provided on a value for money basis. The efficiency of this service is measured by the average cost per application registered and recorded.

Cost per Application

The cost per application 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.

The number of applications for the year was higher than the target and the total costs were lower than the target, and therefore the average cost per application was \$3,708 which is lower than the target cost per application of \$4,738. The variance was \$1,030 (22%). See Figure 3.

The graph shown at Figure 3 represents the 1246 applications registered for the year.



Key Performance Indicators for the Year Ended 30 June 2022

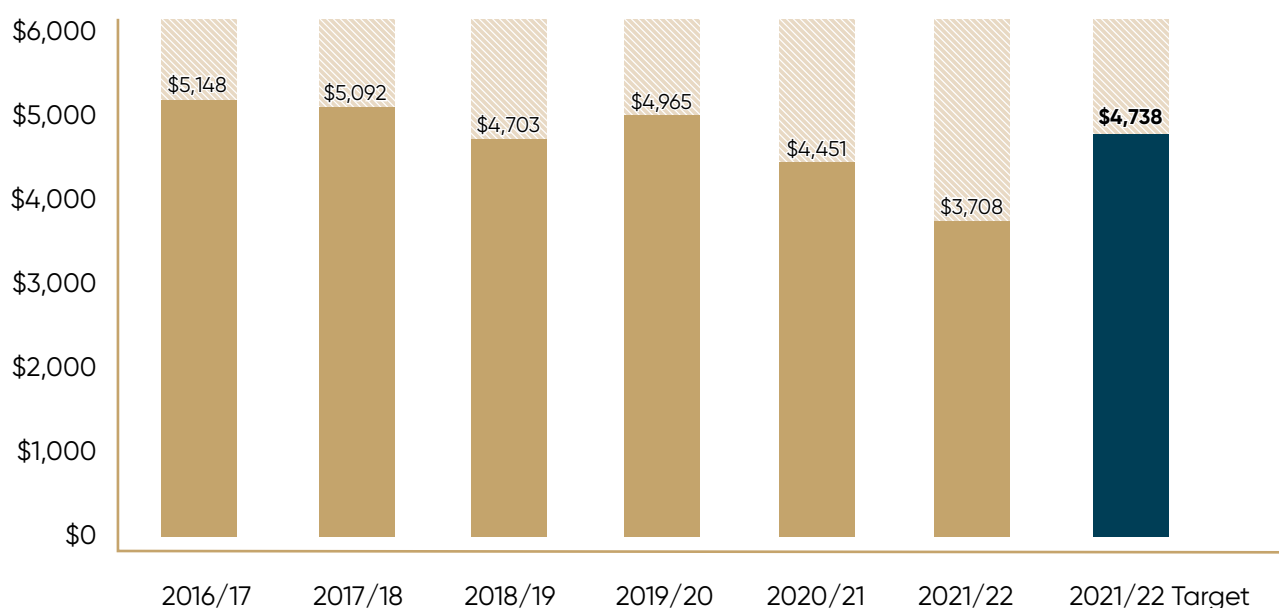


Figure 3

The table below illustrates the Cost of Service 1, the number of applications and cost per application for each year from 2016/17.

Year	Cost of Service 1	Number of Applications*	Cost per Application
2016/17	\$5.025m	976	\$5,148
2017/18	\$4.944m	971	\$5,092
2018/19	\$4.778m	1,016	\$4,703
2019/20	\$4.920m	991	\$4,965
2020/21	\$5.127m	1,152	\$4,451
2021/22	\$4.620m	1,246	\$3,708
2021/22 Target	\$5.212m	1,100	\$4,738

Notwithstanding the number of applications received, there is to be a minimum level of infrastructure in place to receive and process applications. The number of applications lodged reflects the level of community industrial disputation and the Department has no capacity to influence the number of applications lodged.

Key Performance Indicators for the Year Ended 30 June 2022

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 60 of the *Financial Management Act 2006* (WA) and Treasurer's Instruction 951, the Western Australian Industrial Relations 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.



Ministerial Directions

No Ministerial directives were received during the financial year.



Other Financial Disclosures

Pricing Policies of Services Provided

All pricing and costing is undertaken in accordance with Public Sector Commission circulars and the Costing and Pricing Government Services guidelines published by the Department of Treasury.

Fees and charges for services levied by the Department are in accordance with the following regulations:

- *Industrial Relations Commission Regulations 2005* (WA)
- *Industrial Relations (General Jurisdiction) Regulation 1997* (WA)
- *Industrial Relations (Industrial Agents) Regulations 1997* (WA)
- *Industrial Magistrates Court (General Jurisdiction) Regulations 2005* (WA)

Capital Works

The Capital Works Program is structured around the Strategic Asset Plan for the delivery of services and ensuring there are efficient and effective technologies available to service the operations of the Department, the Commission and the IMC.

The capital appropriation is received in line with the Strategic Asset Plan and is primarily for the replacement of assets which are at the end of their useful life. This includes specialised and critical audio-visual equipment for court facilities, computer hardware, telecommunication equipment and photocopiers.

The capital investments for the Department in 2021/22 included an upgrade of the audio and video equipment in hearing and conference rooms and miscellaneous upgrades in specialised technologies.

Unauthorised Use of Credit Cards

All credit cards were used as authorised.

Other Financial Disclosures

Employment and Industrial Relations

Staff Profile

At 30 June 2022, the Department had 32.8 Full Time Equivalent (FTE) staff.

The actual headcount was 35.

This figure does not include Commissioners or their Associates who are Ministerial appointments.

Employee Headcount	2021	2022
Full time permanent employees	28	27
Full time contract employees	3	2
Full time Secondes	0	0
Part time permanent employees	2	5
Part time contract employees	0	1

Table 7 – Departmental staff headcount

Staff Development

Workforce capability and a shared public sector workforce identity underpin the Department's Strategic Plan and Business Planning and Performance Framework.

The Department's business planning and performance measurement cascades directly from the key performance requirements agreed between the Minister and the Chief Executive Officer, and the PSM Act, particularly sections 7, 8, 9, 29 and 30.

The Department's capability reviews have included the Information Services, Finance and Administration and Registry teams. Each review is focussed on the Department's values, detailed earlier, and each has led to changes in the way in which the various teams perform their roles and innovations aligned to the Public Sector Commissions Capability Review Framework.

The Department's Workforce and Diversity Plan 2019 – 2022 is essential to the success of the Department and a clear contributor to the excellent results from the annual KPI survey. A review was conducted of each element of the Plan, which reinforced the value of the plan and identified further opportunities for advancement in the 2022/23 financial year. Similarly, a review was conducted of the Strategic Plan's key objectives regarding service-oriented culture, an engaged workforce, innovation, and governance – all of which were appropriately robust and successful in their implementation.

The Department's Workforce and Diversity Plan, Job Description Forms and Performance Development Program (PDP) articulate the clear connection between an employee's activities, the goals of government and the skill sets required to achieve those goals. It is through the PDP process that the Department identifies those areas where staff training is appropriate for existing and future needs.

Workers Compensation

The Department complies with the *Workers Compensation and Injury Management Act 1981* (WA). The Department's Injury Management System and Injury Management Policy framework outlines the steps to be taken to assist workers injured in the workplace. No compensation claims were recorded during the financial year.

Governance Disclosures

Contracts with Senior Officers

As at 30 June 2022, 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 of the Registrar, other than normal contracts of employment of service.

This disclosure is reported in accordance with the Treasurer's Instruction 903(14).

Risk Management and Business Continuity

Accountability for risk management and business continuity are vested in the Chief Executive Officer and the Executive team. The Department's Governance Framework details the accountabilities and responsibilities of each member of the Executive and staff more broadly.

The risk management policy, risk matrix, and business continuity plans outline risk management strategies, plans and procedures to address any major interference to business operations and are subject to both routine and ad-hoc testing, reporting, maintenance, and enhancement.

The Department promotes a proactive approach to risk management by requiring all employees to adhere to policies and processes that accord with legislative requirements applying to the public sector in Western Australia. All staff are made aware of their responsibilities through training, management meetings and staff communications and are expected to apply appropriate and effective risk management practices in their work practices and interaction with the community.

The Executive is responsible for maintaining business continuity in the event of a disaster or an adverse event and is confident that the current controls are sufficiently robust and proportionate.



Other Legal Requirements

Expenditure on Advertising

In accordance with section 175ZE of the *Electoral Act 1907* (WA), the Department 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 2021/22 was \$13,950. The details of the expenditure are as follows:

Type of Expenditure	Value
Advertising Agencies	Nil
Market Research Organisations	Nil
Polling Organisations	Nil
Direct Mail Organisations	Nil
Media Advertising Organisations	
▪ Initiative Media	\$3,039
▪ State Law Publisher	\$6,147
▪ Scott Print	\$4,764
Total Expenditure	\$13,950

Table 8 – Total Advertising Expenditure for 2021/22

Western Australian Multicultural Framework Plan

The Department developed a Western Australian Multicultural Framework Plan (the Plan) in 2021 which guided various initiatives on cultural inclusivity. The purpose of the plan was to promote the benefits of cultural and linguistic diversity and celebrate the achievements of people from culturally diverse backgrounds, and thereafter review, identify, and implement strategies that improve accessibility.

The key priority areas within the Plan included the promotion of a harmonious and inclusive workplace, maintain strategies that encourage fairness and equality, and promote participation from those of culturally and linguistically diverse backgrounds.

Initiatives ranged from reviewing existing recruitment policies, to the rolling out of Diverse WA training to all employees. A review of the Plan has resulted in further initiatives that are to be rolled out in 2022/23.



Other Legal Requirements

Disability Access and Inclusion Plan

The Department is committed to providing those with disability or disadvantage access to its information, services and facilities. The Department's Disability Access and Inclusion Plan (DAIP) addresses barriers to access and inclusion by identifying potential solutions for people with disability, their families and carers in accordance with the *Disability Services Act 1993* (WA).

The following is a summary of the initiatives the Department focused on during the year.

Outcome 1: People with disability have the same opportunities as other people to access the services of, and any events organised by the Department and/or the Commission.

- The DAIP Committee will be required by the Executive to monitor access and inclusion and make recommendations for improvement, in accordance with good governance principles and legislative obligations
- Internal communications will ensure that staff and contractors are aware of the requirements of the DAIP and ensure that all services are accessible to people with disability
- The DAIP Committee will conduct a yearly audit and ensure all public services and resources are accessible for staff and visitors with a disability

Outcome 2: People with disability have the same opportunities as other people to access the buildings and other facilities of the Department and the Commission.

- The Department's Executive will ensure that any planned alterations to the existing facilities are conducted and completed in such a manner that services and facilities remain accessible to people with disability

- Accessibility information will be maintained on all floors of the Commission and Department
- The 'You're Welcome Access' website will be promoted on departmental websites

Outcome 3: People with disability have the same opportunity as other people to access information from the Department and the Commission in a format that will enable them to access the information as readily as other people are able to access it.

- Public information will be made available in alternative formats upon request
- Staff will receive training on accessible information needs and how to obtain information in other formats
- Auslan and text services will be provided upon request
- Websites and content will comply with the Website Accessibility Standards established by the Office of the Government Chief Information Officer



Other Legal Requirements

Outcome 4: People with disability receive the same level and quality of service from the staff of the Department and the Commission, as other people receive from the staff of the Department and the Commission.

- Disability awareness information will be provided to new staff as part of their induction
- Contemporary information regarding access and inclusion for people with disability will be included on the staff intranet and updated on a yearly basis
- Service delivery options will take into account the full range of disability types, including cognitive, intellectual, sensory and psychological, in addition to mobility and access requirements

Outcome 5: People with disability have the same opportunities as other people to make complaints to the Department and/or the Commission.

- A readily accessible complaints process will be promoted at the reception desk, public areas and website
- Complaints received about disability access will be responded to in a timely manner
- Staff will be sufficiently informed in disability and access issues to provide appropriate assistance to people with disability making complaints

Outcome 6: People with disability have the same opportunities as other people to participate in any public consultation by the Department and/or the Commission.

- Alternative formats will be made available on the website, for all members of the public to comment on the provision of services offered by the Department
- All sections of the community will be invited to participate in consultation on the proposed DAIP 2018–2023, via advertising in the Western Australian newspaper and on the Commission Website

Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment within the Department or the Commission.

- Maintain current selection and recruitment practices that encourage people with a disability to apply for advertised roles
- Provide support for employees with disability, including workplace modifications as required
- Ensure appropriate development opportunities for career planning for employees with disability.

Other Legal Requirements

Compliance with Public Sector Standards and Ethical Codes

All inductees to the Department undergo robust integrity training. The Department's Integrity Framework ensures regular review of processes and policies utilising integrity checklists and thereafter renewal of policies, procedures, and guidelines where appropriate. Integrity awareness sessions, online training and other communications are used to ensure that all staff are familiar with the accountabilities that come with being employed in the public sector and within the Department, including Public Sector Standards, Public Sector Code of Ethics and the Department's Code of Conduct.

No disciplinary action was undertaken during this reporting period.

Recordkeeping Plan

The Department operates in accordance with recordkeeping principles and standards issued by the State Records Commission (SRC) and the requirements of the *State Records Act 2000* (WA) (SR Act). The Department has a Recordkeeping Plan (RKP) as required under the SR Act.

As part of the Department's project to transition to a predominantly digital environment, the Executive approved a new Information Management Policy Statement and Working in a Digital Environment Guidelines in July 2021. This new policy setting formed the basis of the implementation of a new digital operating environment, involving the migration from Records Manager 8 to Content Manager 9.4 and the development of a new business classification system and training on digital processes across the Department.

The Department's transition over the past year to a digital environment occurred in accordance with the SRO's guidance for operating in a digital environment, and greatly enhanced the previous operating environment.

The Department also continued to operate in compliance with the existing RKP with respect to existing hard copy records whilst enhancing its operations in accordance with digital guidance. The Department's RKP is due for renewal in 2023, along with the Retention and Disposal Schedule. The renewal process will commence in the latter part of 2022.

There is a recordkeeping training program in place for all new and existing staff which deals with recordkeeping compliance and accountabilities, having regard to the employee's role. The Department's recordkeeping training program is reviewed using feedback received from participants and adjusted in response to amendments to the SR Act, SRC standards and principles and the RKP.

The Department's RKP is available on the Department's intranet and accessible by all staff.

The structured induction program for new employees on commencement with the Department ensures that:

- a recordkeeping reference manual is provided and employees have access to the Department's RKP
- the fundamentals of recordkeeping, the responsibilities of State government organisations, and the responsibilities of individual employees under the SR Act and the RKP are fully outlined
- the Department's Code of Conduct is provided to new employees which reinforces the appropriate management of business records.

Government Policy Requirements

Work Health and Safety, and Injury Management

Work Health and Safety (WHS)

The Department's WHS Policy Framework complies with the legislative requirements detailed in the *Work Health and Safety Act 2020* (WA) and the *Workers' Compensation and Injury Management Act 1981* (WA).

The Department's Executive is focused on providing a workplace that is free from hazards where reasonably practicable, with the objective of ensuring the safety and health of all employees, contractors and visitors. The Executive works in partnership with the WHS Steering Group, the WHS Committee, employees, and contractors and visitors, to achieve continuous improvement in the mental and physical health and safety of our people. Similarly, safety discussions occur between managers and every employee during respective performance management assessments and management meetings.

The WHS Policy Framework incorporates details of safety responsibilities and accountabilities of all staff and contractors including:

- designating primary responsibility for safety management to the Chief Executive Officer and defining cascading safety responsibilities across other management levels through to employees, contractors and visitors
- identifying specific safety targets and objectives
- annual planning drawing on relevant hazard and accident incident data, and safety performance
- scheduling regular Executive and management discussions to allow for reporting and discussion on safety within the Department

- consulting and communicating with employees and contractors in relation to safety matters
- Executive support for the operations of the WHS

The Department's WHS culture is supported in the following ways:

- All new employees receive a WHS induction, that includes information on WHS policies and procedures, as well as instruction on their obligations and responsibilities
- Managers include safety awareness as part of the performance development process with employees
- Promotion of the formal mechanism for consultation and communication of WHS matters and for the reporting of hazards and incidents
- The offering of a range of health and wellbeing initiatives for staff including:
 - Promotion of the Department's Employee Assistance Program
 - Provision of flu vaccinations and eyesight screening
 - Onsite visit and assessments from a skin cancer clinic professional
 - Ergonomic assessments of workstations for staff
 - Regular communication of appropriate health advice and recommendations supporting the government's response to COVID-19

Government Policy Requirements

The following strategies are adopted by the Department to promote effective communication and consultation with employees and contractors in relation to WHS matters, including:

- providing the opportunity for all employees and contractors to comment on draft WHS policies prior to implementation
- providing all employees and contractors with the opportunity to comment on draft WHS procedures prior to implementation
- providing mechanisms for employees, contractors and visitors to communicate and report hazards, incidents and safety concerns to the WHS Committee
- providing training at the time of induction and annually, for all employees and contractors on their WHS rights and responsibilities
- discussion on the WHS rights and responsibilities of employees within performance management programs
- ensuring that WHS remains a standing agenda item for management meetings
- maintaining an open-door policy for discussion of WHS issues between management (at all levels) and employees and contractors
- providing written information concerning WHS matters via email, and providing notification of updates to the WHS intranet site, to employees and contractors
- displaying WHS related information throughout the Department's premises

Government Policy Requirements

Performance Reporting

Measure	Actual Results		Result	Results against Target	
	Results 2019/20 Base year	Results 2020/21 Prior year	Results 2021/22 Current year	Target	Comments towards targets
Number of fatalities	Nil	Nil	Nil	Nil	Achieved
Lost time injury/disease (LTI/D) incidence rate	Nil	Nil	Nil	Nil	Achieved
Lost time injury severity rate	Nil	Nil	Nil	Nil	Achieved
Percentage of injured workers returned to work:					
(i) within 13 weeks	Nil	Nil	Nil	Nil	Zero injuries
(ii) within 26 weeks	Nil	Nil	Nil	Nil	
Percentage of managers trained in work safety and health, and injury management responsibilities	100%	100%	100%	100%	Achieved

Table 9 – WHS Statistics



Government Policy Requirements

Injury Management

The Department complies with the *Workers' Compensation and Injury Management Act 1981* (WA). The Department's Injury Management System and Injury Management Policy framework outline the steps to be taken to assist workers injured in the workplace. This involves a combination of specialist assistance from external providers and the development of an effective return to work program.

The Injury Management Policy, Injury Management System and the Return-to-Work program are maintained on the Department's intranet.

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

The injury management system is designed to be implemented at the time a worker reports a work-related injury or illness and will continue until a full return to work has been achieved, or is no longer a realistic goal, as determined in consultation with the employee, the Department, the treating medical practitioner and RiskCover.



Government of Western Australia
Department of the Registrar
Western Australian Industrial Relations Commission