

Human rights  
speak to the  
heart of what  
it means to  
be a fair and  
inclusive  
community.





**Victorian Equal Opportunity  
& Human Rights Commission**

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**Victorian Equal Opportunity and Human Rights Commission Annual Report 2017–18**

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**Disclaimer**

This information is intended as a guide only. It is not a substitute for legal advice. This report was produced in September 2018, and relates to our work from 1 July 2017 to 30 June 2018. All information was correct at time of production.

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# Responsible body's declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present the Victorian Equal Opportunity and Human Rights Commission's Annual Report for the year ending 30 June 2018.

A handwritten signature in black ink, appearing to read 'Moana Weir', with a stylized, flowing script.

Moana Weir – Chairperson  
Victorian Equal Opportunity and Human Rights Commission

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# Commissioner's message



Making rights real for all Victorians is at the heart of the work we do at the Commission. This has been the Commission's challenge for 40 years and it continued in 2017–18.

This year saw the development and introduction of our new five-year strategic plan, informed by key stakeholders and individual community members across Victoria. During this process we thought deeply about the types of issues that were most important to Victorians and how we could play the most effective role in working towards a fairer, more inclusive Victoria where all people feel valued and connected.

Our strategic plan, *Upholding human rights close to home*, (page 7) identifies four key areas that we will focus on to achieve transformative change: embedding a human rights culture, workplace equality, reducing racism and protecting the rights of people in 'closed environments' such as prisons and mental health, disability and aged care facilities. It is an ambitious mandate, but a tremendously important one. We are a relatively small but deeply committed and high performing organisation. Part of our strategy has also been to understand how we can be more efficient, more innovative, more collaborative and better able to understand and track the progress of our work.

Every day at the Commission we hear stories of discrimination, harassment and exclusion. This year we received more complaints and enquiries than any other time in recent years. Within this context it is important to remember that Victoria has comparatively strong human rights and equality protections. But it is one

thing to have these laws and quite another to know how to use them.

Embedding a human rights culture across the Victorian public sector has been a major endeavour in the past year. A human rights culture develops when governments act compatibly with human rights, when policies and law are informed by fairness, equality and respect and when services are delivered in a way that promotes human dignity.

Through a fantastic partnership with the Department of Justice and Regulation we have now provided tailored education on the Charter of Human Rights and Responsibilities to more than 5000 public sector employees. With the support of the Victorian Secretaries Board we have established a group of senior leaders across government to promote the Charter and next year will roll out online Charter learning to many more public sector employees.

For a number of years now the Commission has been at the forefront of working with organisations to make them more equitable, safe and inclusive. Over the past two years it has been a great privilege to work with Victoria Police as they lay the foundations for a more gender equitable workplace. We released our first audit of progress that Victoria Police have made against our 2015 recommendations and are now in the final phase of this work. Victoria Police is a large and complex organisation that plays an absolutely crucial role in the lives of all Victorians. Our work with Victoria Police is driven by commitment to eliminating sexual harassment and discrimination but also an understanding that a more inclusive, rights

respecting culture internally will make for a more effective force that can better protect the rights of individuals and ensure community safety.

We also completed our independent review into equity and diversity in Victoria's fire services. This was a review requested by the Victorian Government, triggered by concerns of a difficult workplace culture and extremely low representation of women. This has been a challenging project and the report remains the subject of litigation. That notwithstanding, our work with people from both CFA and MFB over the past 12 months has already prompted change and a commitment among many to deal with discrimination, harassment and bullying.

We've joined the long overdue global conversation about sexual harassment, brought to light through the #MeToo movement. It is encouraging to see a public debate to stamp out sexual harassment, and change behaviours that enable it and allow it to go unreported.

In part, as a result of #MeToo we have seen a 31 per cent increase in complaints of sex discrimination and almost 20 per cent increase in complaints about sexual harassment. Indeed we have seen a 20 per cent increase of complaints including, most noticeably, an 88 per cent increase in the number of complaints about race. We've also seen an increase in the number of people contacting the Commission to make enquiries about discrimination.

This year we used our investigation power to conduct an investigation into discrimination on the grounds of mental health in travel insurance. We are in the process of finalising the investigation but have already seen major

insurers change their policies to make sure that they don't discriminate against people with a mental health illness.

We've focused on promoting the distinct cultural rights of Aboriginal people to enjoy their identity and culture and have created resources to help public agencies consider cultural rights in decision making. We also made practical recommendations to government on how to better support cultural connections for Aboriginal children and young people in Victoria's youth justice centres.

We've responded to incidents of racism in politics and the media, to explain its harmful consequences, and have continued our engagement with multicultural and multi-faith communities to raise public awareness of racial and religious discrimination protections through discussion forums, information sessions and training workshops.

We are also extending our reach, with a 62 per cent increase in views of our social media posts that contribute to vital public conversations.

Finally, I want to thank the wonderful, dynamic and committed staff at the Commission who make it a privilege to work with them in building a fairer, more connected and understanding society.



Kristen Hilton – Victorian Equal Opportunity and Human Rights Commissioner

# Chairperson's message



Imagine five year-old Sidak Singh Arora excitedly preparing for his first day of school, only to find out he was to be excluded from the nearby Melton Christian College because its uniform policy would not let him wear his patka, the head covering that is one of the requisites of his Sikh faith. I'm proud to say that the Victorian Equal Opportunity and Human Rights Commission intervened in this case and the court found that the college had discriminated against Sidak based on his religion. The college then changed its uniform policy, and Sidak enrolled.

It's a brilliant example of the *Equal Opportunity Act 2010* in action, providing real-life equality for Victorians like Sidak and his family. It's been 40 years since the Act was fully implemented, and we're fortunate to reflect on its long legacy of driving greater equality and the incredible impact it has on people's daily lives.

Initially created to uphold the rights of women, the Act today protects against all kinds of discrimination in Victoria. It has expanded over the years to reflect our values and community and, with new generations of issues and advocates, it will continue to evolve.

The Act crucially recognises that access to opportunities is not equitably distributed throughout society, and that legal protections are required to help create a level playing field for families like Sidak's. The Act puts pressure on powerful institutions to prevent discrimination, and to evolve alongside our community. And it empowers all of us to take responsibility for eliminating discrimination together – for the next 40 years, and beyond.

A handwritten signature in black ink, appearing to read 'Moana Weir'.

Moana Weir – Chairperson



# About the Commission

Since its establishment as the Equal Opportunity Board in 1977, the Commission has played a critical role in challenging discrimination, inequality and disadvantage, and in progressing substantive equality for all Victorians.

## Our laws

The Victorian Equal Opportunity and Human Rights Commission is an independent statutory body that reports to Parliament through the Attorney-General.

The Commission has responsibilities under three laws:

- *Equal Opportunity Act 2010*
- *Racial and Religious Tolerance Act 2001*
- *Charter of Human Rights and Responsibilities Act 2006* (the Charter).

The Equal Opportunity Act makes it against the law to discriminate against people on the basis of a number of personal characteristics. It also prohibits sexual harassment and victimisation.

The Racial and Religious Tolerance Act makes it against the law to vilify people because of their race or religion.

The Charter identifies 20 human rights applicable to all Victorians, and requires government and public bodies to consider these rights when making laws and providing services.

## Our vision

Our vision is for a fair, safe and inclusive Victoria where every person is respected and treated with dignity.

## Our mission

Our mission is to engage and influence law and policy makers, institutions, communities and individuals to protect and promote human rights in Victoria.

# Upholding human rights close to home

In October 2017 we published the Commission's five-year Strategic Plan, which will guide the Commission's work from 2017–2022 to achieve our vision for a fair, safe and inclusive Victoria where everyone is respected and treated with dignity.

## Our priorities

Over the next five years we will focus on four strategic priorities. We set these priorities based on how we can best contribute to the change we want to see, taking into account our mandate, expertise and the current needs in the community.

### Embedding a human rights culture

Embedding a human rights culture across government and the broader community through increased knowledge and skills will lead to fairer decisions and outcomes for all Victorians.

### Improving workplace equality

The Commission's laws provide a strong framework for the protection of equality, safety and inclusion for women and other groups who continue to experience discrimination and harm in employment and workplaces.

### Protecting human rights in closed environments

In certain closed environments, we see systemic inequality in the overrepresentation of certain groups, for example the significant overrepresentation of Aboriginal children and young people in out-of-home-care and youth custody.

### Reducing racism

Significant levels of racism and discrimination are currently directed towards people based on their race and ethnic, cultural or religious background.

## Our principles

The plan is also guided by four principles about how we will exercise our functions and deliver on our priorities over the next five years.

### Make human rights real

We will prioritise storytelling as a vehicle for helping Victorians understand the importance of human rights to their work and lives. We will enhance our digital presence to ensure our information is accessible and well targeted through all parts of Victoria.

### Lead with evidence

Our work will be informed by a rigorous evidence base drawing on our own and others' research. We will prioritise reflective practice and improve our capability to monitor and evaluate our impact.

### Create enduring change

We will focus on work that leads to transformative change. In doing this, we will develop and maintain strategic and influential relationships and partnerships across government, the community and business.

### Be the best we can be

We will develop and maintain a high performing team that thinks critically and carefully about all of its work. We will lead by example by nurturing a diverse and respectful workplace. We will invest in our organisation and staff to build capability, be creative and ensure strong governance and operations.

# Organisational structure

The Commissioner leads six branches to deliver the work of the Commission. These branches work in a collaborative way to bring different skills and expertise to bear on particular issues. The Commission has a Board of Governance comprising up to seven members appointed by the Governor-in-Council on the recommendation of the Attorney-General.

## **Executive Branch**

Provides strategic and administrative support to the Commissioner and Executive Director, manages relationships with key government stakeholders, coordinates the Commission's work flow and provides a secretariat function to the Board.

## **Legal and Dispute Resolution**

Leads the Commission's dispute resolution service, its court and tribunal intervention, Charter of Human Rights reporting and investigation functions. It also provides expert legal advice to the Commission.

## **Education and Engagement**

Provides a range of services, including tailored and innovative digital information and education, face-to-face training and consultancy, community capacity building and workplace solutions. These services aim to reduce discrimination, overcome systemic and attitudinal barriers and incorporate an approach to service delivery and decision making that is based on human rights.

## **Policy and Research**

Identifies and addresses systemic equal opportunity and human rights issues in Victoria by providing policy advice and conducting best practice research to build a strong evidence base. The branch also leads the Commission's reviews of organisational programs and practices to determine compliance with the Equal Opportunity Act and the Charter of Human Rights and Responsibilities.

## **Communications and Campaigns**

Manages campaigns to increase awareness, build compliance, and maintain a strong public voice on human rights and equal opportunity issues. The branch manages media liaison and provides specialist expertise and communication services across all the Commission's functions.

## **Business Services**

Supports and enables a professional, engaged and high-performing workforce and culture and provides organisational support for the Commission's finance, people and culture, information management and technology, and office administration functions.

# 2017–18 in review

The Commission is an independent statutory body with responsibilities under Victoria’s key human rights laws: the Equal Opportunity Act, the Racial and Religious Tolerance Act and the Charter of Human Rights and Responsibilities.

Our role is to protect and promote human rights in Victoria, and we do this through a range of functions under our laws. These functions cover our important day-to-day work, as well as key projects and initiatives, and enable us to:

- resolve complaints
- research
- educate
- advocate
- monitor
- enforce.

In 2017–18 we undertook a wide range of work under these functions, as well as projects that aim to increase the impact of our work and build a stronger, more effective organisation.

## Resolve complaints

**We resolve complaints of discrimination, sexual harassment, victimisation and racial and religious vilification through our free and confidential dispute resolution service.**

### DISPUTE RESOLUTION SERVICE

The Commission provides a dispute resolution service under the Equal Opportunity Act and Racial and Religious Tolerance Act.

The dispute resolution service is central to the Commission’s role in protecting and promoting human rights. It is not just about resolving complaints, it is also an opportunity to achieve more systemic change, for example, through educating workplaces on their legal obligations, or facilitating changes to policies and practices for a sporting club, school, government department or hospital.

The Commission records data on the number of complainants who request access to the dispute resolution service. A complaint file is created for each complainant. A complaint file may contain a number of different complaint issues (for example, a complaint file might include an issue of sexual harassment in the workplace as well as discrimination on the basis of race).

Over the past three years, the Commission received the following number of complaint files:

2015–16	865 files raising 2116 issues
2016–17	748 files raising 1906 issues
2017–18	908 files raising 2246 issues

The Commission finalised 941 complaint files in 2017–18, including some files that were opened in the previous financial year.

This year we saw an **88 per cent increase** in the number of complaints about **race**, a **31 per cent increase** of complaints about **sex** and an almost **20 per cent increase** in complaints about **sexual harassment**.

The Commission finalised 76 per cent of complaint files within six months of receipt. Of all complaint files finalised 31 per cent were resolved. Finalised files also consist of those withdrawn by complainant or respondent and where dispute resolution was not offered. Where conciliation was attempted 64 per cent were resolved. A **customer satisfaction rating of 98 per cent** was achieved by the Dispute Resolution Unit.

In 2017–18 we conducted an independent process review of our dispute resolution service to help guide us on how we can provide the best service to consumers. Recommendations from the review will be implemented in the coming year.

### 10 most common attributes of complaint under the Equal Opportunity Act and Racial and Religious Tolerance Act for 2017–18

Attribute	Total
Disability	663
Sex	226
Race	207
Sexual harassment	156
Employment activity	113
Age	94
Carer status	92
Parental status	72
Religious belief/activity	65
Sexual orientation	65

### Respondent demographics

Respondent type	EOA*	RRTA**	Total
Clubs/incorporated associations	6		6
Commonwealth government statutory authority	1	1	2
Educational institution	64		64
Government business enterprise	24		24
Local government	41		41
Not-for-profit non-government organisation/non-educational religious organisation.	47	1	48
Other	8		8
Private enterprise	564	7	571
State government department	123		123
State government statutory authority	5		5
<b>Total</b>	<b>883</b>	<b>9</b>	<b>892</b>

Detailed data on enquiries and complaints can be found in Appendix 1.

\* Equal Opportunity Act \*\* Racial and Religious Tolerance Act

## Research

**We undertake research and policy work to understand and find solutions to systemic causes of discrimination and human rights breaches.**

### INDEPENDENT EQUITY AND DIVERSITY REVIEW INTO CFA AND MFB

In 2017 and 2018, the Commission's review into the nature, prevalence, drivers and impacts of discrimination, sexual harassment and victimisation in the Country Fire Authority (CFA) and Metropolitan Fire Brigade (MFB) continued.

The review is part of the Victorian Government's response to the O'Byrne Review, which recommended that Victoria's fire services address significant issues in the workplace cultures of CFA and MFB.

The review gathered information through an online survey, interviews, focus groups, written submissions, visits to CFA and MFB worksites, and an analysis of de-identified workforce data from the agencies, as well as a review of legislation, research and policy.

In June 2017, the United Firefighters Union of Australia (Victoria Branch) applied to the Supreme Court to prevent publication of the final report of the review. In December 2017, the Supreme Court rejected this challenge. It found that the review was validly constituted and that the matters being investigated by the Commission are within our statutory powers. It also found that the Commission's research methodology is reasonable and appropriate, and acknowledged that the Commission had followed best practice.

The union later appealed this decision. The Court of Appeal heard arguments related to that appeal on 16 April. It reserved its decision, which will be issued at a later date.

Although the report of the Review has not yet been published we have seen indications of increased understanding of workplace gender inequality, including the recruitment of diversity and inclusion leads at CFA and MFB and the appointment of CFA's first female Deputy Chief Officer.

Our work on gender equality in emergency services is also being progressed through the Commissioner's chairing of the national Male Champions of Change group of fire and emergency services.

### INDEPENDENT REVIEW INTO SEX DISCRIMINATION AND SEXUAL HARASSMENT, INCLUDING PREDATORY BEHAVIOUR, IN VICTORIA POLICE

In September 2017, the Commission completed and released Phase 2 of our Independent Review into Victoria Police, and in early 2018 we began Phase 3.

The Independent Review, first released in December 2015, revealed an entrenched culture of sexism, a high tolerance for sexual harassment, and significant personal and professional costs within Victoria Police. The organisation accepted all of the Review's 20 recommendations and agreed to two Audits.

Phase 2 was the first Audit assessing progress towards implementing the recommendations. It provided important insights on systemic reform programs that are relevant across a broad range of sectors.

Phase 3, our final Audit, will assess the impact of the reforms to date, support ongoing implementation of our recommendations and provide Victoria Police with a framework to continue its progress toward gender equality.

### ABORIGINAL CULTURAL RIGHTS

In June 2018 the Commission launched two pieces of work related to the distinct cultural rights held by Aboriginal Victorians under the Charter.

The Aboriginal Cultural Rights collection of print and online resources outlines the relevant rights under the Charter, and offers practical advice on how people can exercise their rights, and how public authorities can act compatibly with cultural rights.

The research report *Aboriginal cultural rights in youth justice centres* was developed in partnership with the Victorian Commission for Children and Young People. The report and its recommendations are based on a series of consultations conducted with youth justice stakeholders and Aboriginal cultural

knowledge holders about how young people in Victoria's youth justice centres could be better supported to maintain and develop their connections to culture and community.

### EQUAL OPPORTUNITY IN GOLF

In March 2018 the Commission released *Equal opportunity in golf*, the result of work done with Golf Victoria and Golf Australia to outline the obligations golf clubs have under the Equal Opportunity Act, particularly with regard to sex discrimination. This publication is a key part of the sport's efforts to address the significant under-representation of women in golf. Less than 20 per cent of Australia's golfers are women, and less than 10 per cent of Australia's professional golfers are female, which is significantly out of step with other sports, and with contemporary Australian society.

### EQUITABLE BRIEFING INITIATIVE: AGGREGATE DATA REPORT

In July 2017 the Commission released an update report on the Equitable Briefing Initiative. The Equitable Briefing Initiative is a joint project from Commercial Bar Association of Victoria (CommBar), members of the judiciary and the Commission. It aims to increase briefing of women at all seniority levels of the CommBar, by engaging with the lawyers who brief the CommBar and working with these organisations to commit to real change.

The aggregate data report analysed results from the first stage of the initiative, and found that while there is no conclusive evidence of gender bias among the junior barrister cohort, at the senior barrister level there appears to be statistically significant bias toward men based on frequency and value of the briefs.

## Educate

**We provide information to help people understand and assert their rights. We conduct reviews of programs and practices to help organisations comply with their equal opportunity and human rights obligations. We also provide an education and consultancy service to government, business and the community to drive leading practice in equality, diversity and human rights.**

### HUMAN RIGHTS AND EQUAL OPPORTUNITY TRAINING

The Education and Engagement branch delivers the Commission's human rights and equal opportunity education and training through open enrolment programs, tailored workshops and organisational consultancy. We work with community, corporate and government stakeholders to drive leading practice in diversity and inclusion, and take a collaborative approach to developing practical and tailored equal opportunity and human rights action plans.

In 2017–18 the Commission delivered **366 education and training sessions to 5338 participants**. This included 17 calendar sessions and 349 tailored sessions and speaking engagements delivered to private sector, government and community organisations. Our average **customer satisfaction rating for the year was 87 per cent**.

The Commission has also collaborated with WestJustice on the award-winning Train the Trainer program on Employment law, where we are training leaders from various culturally and linguistically diverse backgrounds including Ethiopia, Somalia, Papua New Guinea, Iraq, Karen and Chin communities.

To address the harmful and persistent occurrence of racism and racially based crimes in the inner eastern and northern suburbs of Melbourne, the Commission partnered with seven organisations: City of Yarra, Neighbourhood Justice Centre, Fitzroy Legal Service, Victoria Police, Carringbush Education, cohealth and MiCare on the Stand Together Project. This project involves the co-creation of accessible resources on 'racial attacks and what to do', training of multicultural and multifaith representatives, and community forums to large groups of culturally diverse communities that have experienced racism.

## CHARTER EDUCATION PROJECT

In July 2016, the Attorney-General announced the Victorian Government's response to the Eight-Year Review of the Charter, which included funding for the Commission and Department of Justice and Regulation's Human Rights Unit (HRU) to develop human rights resources and deliver education across the public sector and 'further embed and improve the human rights culture in Victoria'.

More than 5000 public sector officials have now received human rights education and have a better awareness of how the Charter can apply and enliven their roles. In partnership with the Department of Justice and Regulation (DJR), the Commission also established the Charter Leaders Group, a senior cross-departmental group chaired by the Commissioner and the Deputy Secretary of DJR to provide public sector leadership on the Charter. This framework will be used in the Commission's next Charter Report and will help us recognise real progress and areas of focus.

Throughout 2017–18, the Commission and the HRU developed resources that include e-learning modules to help build a culture of human rights among the Victorian Public Sector.

The e-learning modules have been developed with the assistance of a specialty online training provider and feature a suite of videos that feature contributions from prominent Victorian human rights advocates, including youth LGBTI advocate Rory Blundell; disability advocate Uncle John Baxter; Victoria Police Multicultural Liaison Officer Dinesh Nettur; Transgender Victoria media representative and educator Sally Goldner; and Victorian Treaty Advancement Commissioner Jill Gallagher.

## INFORMATION SERVICE

The Commission provides an information service that manages phone, email, webchat, written and in-person enquiries about the Equal Opportunity Act, the Racial and Religious Tolerance Act and the application of the Charter. We also provide individuals and organisations with a range of printed materials that provide information and guidance on the legislation.

In 2017–18, the Commission received **8585 enquiries** from people, raising **10,675 issues** of discrimination.

In the past three years, the Commission received:

<b>2015–16</b>	8170 enquiries raising 11,823 issues
<b>2016–17</b>	8278 enquiries raising 11,210 issues
<b>2017–18</b>	8585 enquiries raising 10,675 issues

In response to direct requests from individuals and organisations, the Commission distributed more than 10,000 pieces of printed material in 2017–18, including brochures on discrimination, postcards, magnets, badges, guidelines and research reports.

### Enquiries received by contact mode:

How received	2015–16	2016–17	2017–18
Email	889	1445	1526
Fax	12	10	4
In person	88	64	174
Instant message	290	581	458
Letter	270	252	175
Phone	5799	5243	5070
Web form	822	683	1178
<b>Total</b>	<b>8170</b>	<b>8278</b>	<b>8585</b>



## 10 most common issues raised from enquiries:

Issue	2017–18
Disability	1845
No jurisdiction	1716
Race	630
Sex	447
Sexual harassment	432
Victimisation	346
Age	318
Employment activity	261
Carer status	234
Employment Law	224

### RAISE IT: CONVERSATIONS ABOUT SEXUAL HARASSMENT AND WORKPLACE EQUALITY

In 2018 the Commission developed a conversation-starter approach to addressing sexual harassment and discrimination related to pregnancy, parental leave, return-to-work, flexible work and part-time work in the workplace. 'Raise It: Conversations about sexual harassment and workplace equality' supports *Safe and Strong: A Victorian Gender Equality Strategy*, is funded by the Office of Prevention & Women's Equality and will be piloted in seven workplaces.

An evidence review was finalised in May 2018, including collation of available complaints data from the Commission and workforce regulators, to inform the project design. The review shows a lack in confidence to have safe conversations related to discrimination in workplaces. The data reveals that few Victorians access formal complaints channels and that new approaches that emphasise communication skills over structural and process reforms may be very timely.

In June 2018, design workshops were hosted with project stakeholders and pilot sites to generate innovative toolkit prototypes. The toolkits will be implemented early in 2018–19, accompanied by an education program.

## Advocate

We raise awareness across all parts of the community about the importance of equality and human rights, encouraging meaningful debate, leading public discussion and challenging discriminatory views and behaviours.

### EVENTS

Each year the Commission hosts a variety of events for members of the public to attend as a way to educate people about equality and human rights, and to hear from community members about the issues that affect them. In 2017–18 these have included:

- the Human Rights Oration, which was delivered by Professor Megan Davis
- Equality Talks – Spice Up Your Rights, a one-on-one discussion with Commissioner Kristen Hilton and journalist Tracey Spicer
- Breaking News or Making News, a forum to discuss issues related to media reporting on African and Muslim communities
- the inaugural Human Rights Week, which featured a calendar of events and an essay competition for high school students.

### COMMUNITY EVENTS

Community events are an important forum for the Commission to participate in, as they enable us to hear from individuals and communities about the issues that affect them, and allow us to better inform members of the public about their rights, and ways to protect them.

Each year the Commission is proud to be represented at a range of community events. In 2017–18 these included:

- Midsumma Carnival
- Pride March
- Victoria's Multicultural Festival
- Victoria Youth Week event hosted by African Women's and Families Network and the Liberian Youth Association of Victoria
- We Stand Together forum
- Legal Laneway Breakfast, hosted by the Victoria Law Foundation.

## SUBMISSIONS

The Commission advocates for human rights and equality by making submissions into a range of government and legal processes. Through our submissions, we provide specialist and independent views on human rights and equal opportunity issues.

Our legal and policy submissions engage in government policy processes, inquiries and law reform activities to help ensure human rights and equality issues are considered. We make recommendations to improve human rights and equality outcomes in government activities and public life.

The Commission also makes legal submissions to courts and tribunals. In this role, the Commission makes submissions to advocate for and explain the laws we work with. We do this to assist the court. We do not represent individual parties. More information about our legal advocacy can be found in our legal interventions section on page 19.

In 2017–18 the Commission made the following submissions.

- Submission to the Independent Broad-based Anti-corruption Commission (IBAC) Parliamentary Committee inquiry into the external oversight of police corruption and misconduct in Victoria. Our submission addressed specific questions from the Committee on what kind of complaints about the police the Commission can receive, handle and investigate (April 2018).
- Submission to the Federal Freedom of Religion Inquiry. Our first submission (February 2018) expressed support for recommendations in the Australian Human Rights Commission's submission to which we contributed data, and outlined how freedom of religion is protected under Victorian law. Our further submission (April 2018) responds to specific questions from the expert panel.
- Submission to the Australian Human Rights Commission's consultation on the Optional Protocol Against Torture (July 2017).
- Submission to assist the Scrutiny of Acts and Regulations Committee's consideration of the Justice Legislation Amendment (Terrorism) Bill 2018. The submission highlights potential human rights impacts that the Bill's proposed reforms will have on children and vulnerable persons.

## ENGAGING WITH THE MEDIA

**Throughout 2017–18, the Commission used the media to contribute to the public discourse and to ensure that our campaigns, reports and interventions reached communities throughout Victoria.**

The leading issue of the year was sexual harassment, and the Commission provided practical guidance via the media. The Commissioner's opinion pieces on how to prevent and respond to sexual harassment were published in *The Age* (in March 2018 and May 2018) and *The Big Issue*; and an interview with the Commissioner on sexual harassment in lower-profile industries ran in the *Herald-Sun*. The Commissioner discussed #MeToo on ABC's Q&A (February 2018), and the Lord Mayor of the City of Melbourne's sexual harassment case on ABC Radio (February 2018).

Other contributions to the public debate included:

- highlighting increasing discrimination in the rental market (August 2017)
- supporting the fight for marriage equality (September 2017)
- warning that restrictive school uniform policies may be gender discrimination (September 2017)
- explaining organisational reforms by Victoria Police around gender-based harm (September 2017)
- welcoming the ratification of OPCAT treaty on human rights (December 2017)
- standing up for the African community amid racist reporting of a gang crisis (January 2018)
- highlighting the importance of police compliance with the Charter of Human Rights (April 2018)
- supporting the Horsham community's pushback to racism (May 2018)
- explaining how to remove barriers to female participation in golf on 'Inside the Ropes' (May 2018)
- standing against several incidents of racial or religious vilification (August 2017 and May 2018).

The Commission also hosted 'Breaking News or Making News?', a forum about media, race and public debates, which featured journalists

and multicultural community representatives in response to the so-called 'African Gangs' issue in January 2018. The aim was to facilitate less race-based reporting of crime.

## SOCIAL MEDIA

An important part of the Commission's engagement comes from social media. Our social media channels, including Facebook, Twitter and LinkedIn, are used as an integral part of our communications and allow us to broadcast our messages, amplify the voices of others, and engage with the community online.

Throughout the year our social media posts were viewed a total of **4.6 million times, representing a 62 per cent increase** on our previous year's total. Across all our platforms we have a total of **15,758 fans**.

Find us at:

Facebook [facebook.com/veohrc](https://www.facebook.com/veohrc)

Twitter [@veohrc](https://twitter.com/veohrc) and [@kristenahilton](https://twitter.com/kristenahilton)

YouTube [youtube.com/veohrc](https://www.youtube.com/veohrc)

LinkedIn [bit.ly/LI\\_veohrc](https://bit.ly/LI_veohrc)

## CONSULTATION

### Disability Reference Group

The Disability Reference Group was established so the Commission could hear directly from people with disabilities about systemic discrimination and human rights issues that impact upon people with disabilities. The group includes members who have direct experience of disability, parents of children with disability, service providers and advocates.

The group meets four times a year and members are appointed for a two-year period. Members for the 2016–18 group are: Brent Philips (Chair), John Baxter, Jen Blyth, Jax Jacki Brown, Melissa Hale, Paul Gianni, Piers Gooding, Frank Hall-Bentick, Lauren Henley, Suzanne Lau Gooley, Vince Pirrottina, and Natalie Tomas.

Issues discussed at meetings in 2017–18 have included: accessibility of the Victorian electoral process for people with disabilities; implementation of the Optional Protocol to the Convention Against Torture and Other

Cruel, Inhuman or Degrading Treatment or Punishment; accessible employment opportunities for people with disabilities; the Victorian justice system and people with disabilities; and a discussion of the work of the UN Special Rapporteur on the Rights of Persons with Disabilities.

### Consultation Across Government and Community

The Commission participates in a range of consultative committees across government and community services.

There are a number of formal consultation mechanisms with key government departments and agencies. These forums progress action on systemic issues as well as collaborating on guidance, education and complaint handling improvements.

Some of these government and community consultative committees include:

- Aboriginal Justice Forum
- Aboriginal Justice Agreement 4 Development Steering Committee
- African community forum in March 2018
- Australian Council of Human Rights Authorities
- Australian Human Rights Commission, Violence against people with disabilities project consultation
- Australian Human Rights Commission, Special measures guidelines under the Sex Discrimination Act consultation
- Australia Optional Protocol on the Convention Against Torture (OPCAT) Network
- Charter Leaders Group, co-convened by the Commissioner. Executive VPS leaders who will meet on an ongoing basis to oversee the implementation of human rights culture change within their departments
- Department of Education and Training and Victorian Equal Opportunity and Human Rights Commission Consultative Committee
- Department of Education Inclusive Education Expert Panel
- Department of Education and Training and VEOHRC Consultative Committee
- Department of Justice and Regulation and VEOHRC Disability Reference Group – Guardianship law reform consultation

- Disability Law Committee of the Law Institute of Victoria
- Equal Workplaces Advisory Council
- Federation of Community Legal Centres, Human Rights Working Group
- Independent Agencies of Older Australians
- Law Institute of Victoria, Disability Law Sub-Committee
- Law Institute of Victoria, Human Rights Sub-Committee
- Male Champions of Change – Fire and Emergency Group
- Migrant Workers Campaign Steering Group
- Ministerial Council for Women’s Equality
- Ministerial Taskforce on the Prevention of Family Violence and Violence against Women
- Play by the Rules – a partnership with the Australian Sports Commission and other human rights commissions providing free online resources, training programs and campaigns promoting fair, safe and inclusive sport
- Public Transport Victoria and Victorian Equal Opportunity and Human Rights Commission Consultative Committee
- Victorian Government’s Gender Equality Legislation consultation
- Victorian Government Anti-Racism Action Plan – Expert Advisory Group
- Victoria Police Human Rights Strategic Advisory Committee
- Victoria Police Portfolio Reference Groups (LGBTI, Disability).

On 13 February 2018, the Department of Justice and Regulation met with representatives of the Commission’s Disability Reference Group regarding the government’s proposals for guardianship law reform.

## Monitor

**We monitor the operation of the Charter of Human Rights and Responsibilities and track Victoria’s progress in protecting fundamental rights.**

### CHARTER REPORT

Each year the Commission reports to the Attorney General on the operation of the Charter. The Commission’s report is an opportunity to consider the ways the Charter has an impact on the lives of Victorians.

The *2016 Report on the operation of the Charter of Human Rights and Responsibilities* was tabled in Parliament on 2 November 2017, and its focus was on how the Victorian Government is progressing with growing a human rights culture.

We surveyed public authorities, including local councils to track if and how they consider human rights in their everyday decisions and service delivery. We surveyed three cultural influences: senior leadership and organisational vision, operational capacity and external input and oversight. The report draws from the 2015 independent review of the Charter, and aligns with the Commission’s work in educating and engaging public sector entities on embedding a human rights culture.

Our report indicates that, overall, public authorities are taking some steps to strengthen their human rights culture, but they could be doing more. For example, only half (54 per cent) of surveyed entities advised that they took steps to improve their approach to human rights after the 2015 Charter Review made recommendations on the need to do so.

We have used the report as a tool to encourage government to do more to strengthen its human rights culture. The report is available for download from our website at [humanrightscormission.vic.gov.au/resources](http://humanrightscormission.vic.gov.au/resources).

In 2017–18 we engaged PwC Australia to assist with creating and implementing a set of metrics to better monitor improvements in human rights culture across the Victorian Government. We anticipate implementing any recommendations from this report in 2018–19 (within the 2018 Charter of Human Rights report).

## **Enforce**

**We intervene in court proceedings to bring an expert independent perspective to cases raising equal opportunity and human rights issues. We conduct investigations to identify and eliminate systemic discrimination.**

### **INTERVENTIONS**

The Charter and the Equal Opportunity Act enable the Commission to intervene in legal proceedings initiated by other parties. The purpose of the Commission's power to intervene is for it to be an independent advocate for the interpretation and application of the Charter and the Equal Opportunity Act. In its interventions, the Commission aims to promote the protection of human rights and eliminate discrimination, sexual harassment and victimisation to the greatest possible extent.

#### **Interventions under the Equal Opportunity Act**

##### *Arora v Melton Christian College*

In February 2016 the parents of five-year-old Sidak Singh applied to enrol him in Melton Christian College (MCC) as a prep student for 2017. Sidak's application was rejected because as a practising Sikh he wore a patka and had long hair. MCC's uniform policy stated that boys must have short hair and may not wear any head coverings related to a non-Christian faith.

Sidak and his family made a discrimination complaint under the Equal Opportunity Act to VCAT. MCC relied upon two exceptions in the Act to exclude Sidak from the school. These exceptions were under section 39, which allows an educational authority that operates a school for students of a particular religious belief to exclude students who are not of that religious belief; and section 42, which allows an educational authority to set and enforce reasonable standards of dress, appearance and behaviour for students.

The Commission intervened in this matter because the exceptions relied upon by MCC had not been tested in Court before. Our submissions focused on providing a framework for VCAT to interpret sections 39 and 42 of the Act, including the role the Charter plays in interpreting these provisions.

The Commission submitted that the general prohibition on discrimination in education in the Act should be read in a broad and beneficial manner, and the exceptions should be interpreted narrowly and in accordance with the human rights under the Charter. Therefore in this instance, we argued that the MCC could not rely on the Equal Opportunity Act exceptions to exclude Sidak from the school.

VCAT found in favour of Sidak. VCAT found that MCC unlawfully discriminated against Sidak because of its requirement that he comply with the uniform policy and that neither exception to unlawful discrimination argued by the school was applicable in the circumstances.

## *Owners Corporation OC1-POS539033E v Black*

In 2013, Ms Anne Black purchased an apartment to live in. She later developed disabilities that affected her mobility, and she found the heavy apartment doors and entrances at the apartment made it difficult to enter and exit her home. Ms Black took a complaint of discrimination to VCAT, alleging that the owners corporation at the apartment complex was obliged to provide reasonable adjustments to enable her to access the apartment. In February 2018, VCAT agreed, and set a hearing to determine whether the adjustments sought by Ms Black were reasonable. The Owners Corporation appealed VCAT's decision to the Supreme Court.

The Commission sought to assist the Victorian Supreme Court in determining what legal obligations there are for owners corporations under Victoria's Equal Opportunity Act. The Commission submitted that in line with the history and purpose of the law, a 'service' is to be interpreted broadly, and that it does include services provided by an owners corporation. The Supreme Court confirmed that owners corporations do provide a service, and they must therefore make reasonable adjustments to buildings for tenants and visitors with a disability, or they risk being discriminatory. The Supreme Court dismissed the Owners Corporations' appeal, and returned the matter to VCAT to assess whether Ms Black's request for adjustments was reasonable.

### **Interventions under the Charter**

#### *Cemino v Cannan*

In April 2017, Zayden Cemino, an Aboriginal man, applied to the Magistrates' Court to transfer nine criminal charges he was facing to the closest Koori Court. Although the charges related to non-violent offences and the Koori Court had jurisdiction to deal with the proceedings, the Magistrates' Court refused the application and ordered the proceedings to be heard in the Magistrates' Court.

Mr Cemino appealed to the Supreme Court, arguing that his rights under sections 19(2) (cultural rights) and 8(3) (equality before the law) of the Charter had been limited by this decision. The Commission intervened in the appeal to assist the Court in interpreting these rights, particularly as cultural rights have not been fully considered by the Victorian court.

The Commission submitted that the Magistrates' Court should have taken into account the plaintiff's rights under sections 19(2) and 8(3) of the Charter when making its decision on whether to transfer the proceedings to the Koori Court. The Commission also provided assistance to the Court on the interpretative provisions raised in the case – sections 6(2)(b), 32 and 38(1).

The Court had yet to make a decision on this case at the time of publication.

### **Charter notifications and interventions**

Year	Notifications	Interventions
2008–09	49	5
2009–10	44	7
2010–11	55	9
2011–12	31	5
2012–13	30	6
2013–14	17	5
2014–15	25	3
2015–16	26	4
2016–17	29	5
2017–18	38	2

### **INVESTIGATION INTO DISCRIMINATION IN TRAVEL INSURANCE**

The Commission has launched an investigation into potential unlawful systemic discrimination against people with a mental health disability by the travel insurance industry in Victoria. The investigation was prompted by recent VCAT findings about this issue.

The investigation is in progress. The Commission has contacted five insurers, based on Australian market share, requesting information about their process and policies and in some instances asking them to explain the basis for their policies and/or reliance on the exception for insurers under the Equal Opportunity Act. We have also engaged with the consumer advocates and industry bodies, including with the Insurance Council of Australia in relation to the review of its Code of Practice.

This is the first time we have used our investigation power, including as a means to examine an entity's legislative duty under the Equal Opportunity Act to take reasonable and proportionate measures to eliminate discrimination. We will use the investigation to educate entities on this obligation and to drive changes in insurer's policies to complying with equal opportunity legislation, and prevent discrimination.

## **Building a stronger organisation**

### **EMBEDDING OUR MONITORING AND EVALUATION FRAMEWORK**

In 2017–18 the Commission engaged a consultant to support us to develop and implement a monitoring and evaluation framework for our strategic plan. The monitoring and evaluation framework will help us to evaluate the impact of our work and how we are contributing towards the goals identified in our strategic plan. The reflection and evidence that results from monitoring and evaluation will inform our project and activity planning and help us to continuously improve its work.

### **PEOPLE AND CULTURE PLAN**

The Commission delivered on its first People and Culture Plan during 2017–18. The aims of the plan were to strengthen and support our internal capability to deliver on our goals through improving staff engagement, building capability, enabling high performance and fostering a positive culture.

Through the 2017–18 People and Culture Plan, the Commission implemented a new performance management system and learning and development framework, established a range of new and enhanced workplace policies, implemented new technologies and equipment to better support flexible work, developed a values and behaviours framework, implemented an integrity framework and associated training program for staff and conducted a comprehensive staff survey to inform the Commission's new Diversity and Inclusion Plan.

### **DEVELOPING OUR DIGITAL STRATEGY**

Developing our capacity to use digital products, services, platforms and campaigns to increase our reach, accessibility, efficiency and impact is a key focus in our strategic plan.

This year we developed our first digital strategy and partnered with Code for Australia to set up an internal digital lab. The lab is a team of three people who will work with us internally throughout 2018–19 to run experiments to solve problems using technology.

### **MULTICULTURAL AND MULTIFAITH ENGAGEMENT ACTION PLAN**

The Commission has developed a Multicultural and Multifaith Engagement Action Plan (MMEAP) which builds on the insight and recommendations from multicultural and multifaith leaders, representatives and organisations that took part in the Commission's consultation process and dialogue forums from 2017–18. The MMEAP also documents the Commission's partnerships and collaborations with state and local government, peak bodies and community agencies dedicated to addressing persistent and harmful racism incurred by multicultural and multifaith communities, including Aboriginal and Torres Strait Islander people.

A focus of the MMEAP is the delivery of tailored education to community groups with multiple protected attributes (intersectional discrimination) and addressing their compounded barriers to accessing the Commission's services. Its four objectives are:

- influencing law and policy to protect and promote the rights of multicultural and multifaith communities
- empowering multicultural and multifaith individuals to understand and exercise their rights
- contributing to an informed evidence base
- increasing awareness of anti-racism responses.

## DISABILITY ACTION PLAN

The Commission has established a working group to deliver a Disability Action Plan for 2018 and beyond, and has extended the 2015–17 plan to remain active for the interim period.

The Disability Action Plan reflects our obligations under the *Disability Act 2006* by:

- reducing barriers to people with disabilities accessing the Commission’s goods, services and facilities
- reducing barriers to people with disabilities obtaining and maintaining employment with the Commission
- promoting inclusion and participation in the community of people with disabilities
- achieving tangible changes in attitudes and practices that discriminate against people with disabilities.

The plan will also form part of the Commission’s overall strategy of meeting its obligations under the Equal Opportunity Act, including the duty under section 15 of the Act to take steps to prevent and eliminate discrimination.

The Commission updates progress on the Disability Action Plan on the website at [humanrightscommission.vic.gov.au/about-us/disability-action-plan](http://humanrightscommission.vic.gov.au/about-us/disability-action-plan). A report card on the three main objectives can be seen below.

### Disability Action Plan report card

**OBJECTIVE: To reduce barriers to accessing the Commission’s goods, services and facilities.**

The Commission obtained and maintained accessibility accreditation, improved the accessibility of its premises, events and communication materials and provided training to staff on disability awareness and accessible communication. Areas for future work include increasing the number of people with disabilities who contribute to research and assessing the Commission’s training and evaluation processes for improvements.

**OBJECTIVE: To reduce barriers to obtaining and maintaining employment with the Commission.**

The Commission conducted a survey of staff to identify understanding of disability and potential barriers to employment. This showed staff with disabilities reported being able to participate in the working and social life of the Commission. Areas for future work include establishing strategies to improve the recruitment and retention of employees with a disability.

**OBJECTIVE: To promote inclusion and participation in the community and achieve tangible changes in attitudes and practices that discriminate against people with disabilities.**

The Commission undertook projects to reduce barriers to participation in public life, promoted the positive contribution people with disabilities make to the community, and consulted the Commission’s Disability Reference Group on its Strategic Plan 2017 – 2022 priority areas. Areas for future work include increasing the Commission’s ability to monitor and evaluate the impact of these actions and others.



## SECTION 3

# Compliance reporting

## Disclosure index

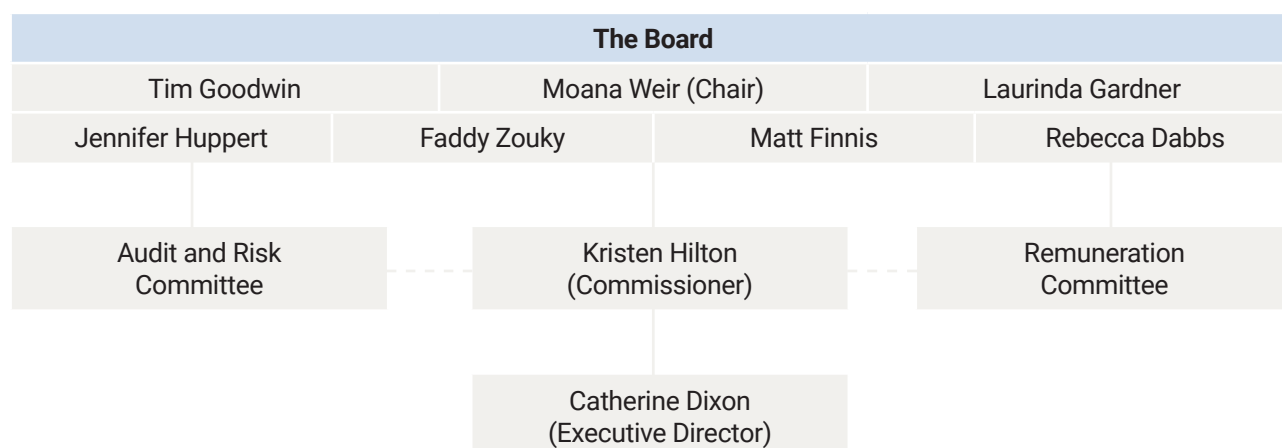
The annual report of the Commission is prepared in accordance with all relevant Victorian legislations and pronouncements. This index has been prepared to facilitate identification of the Department's compliance with statutory disclosure requirements.

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## Organisational chart



## The Board

The Commission has a Board of Governance comprising up to seven members appointed by the Governor-in-Council on the recommendation of the Attorney-General.



### **Moana Weir (Chairperson)**

Moana Weir is a lawyer by background and Board member, with professional experience as company secretary and general counsel of ASX listed entities such as REA (realestate.com.au) and SEEK, as well as serving on the board for V/Line Corporation (2010 to 2013). Moana is currently Director of External Relations at Bupa ANZ. Ms Weir has 18 years' senior management experience, leading such areas as legal, regulatory, corporate affairs and risk management. She also recently held the role of Acting Managing Director for the Bupa Dental business January to June 2018. She has a passion for driving real change and better outcomes in equal opportunity and human rights, including in the areas of diversity and inclusion in the workplace.



### **Tim Goodwin**

Tim Goodwin is a barrister at the Victorian Bar and practices primarily in commercial and public law. Prior to joining the Bar, Tim worked at Allens as a solicitor for three years in commercial litigation, and in banking and finance.

Tim has a Bachelor of Arts and Laws (with Honours) from the Australian National University and a Master of Laws from Harvard Law School.

Tim is a member of the Yuin people of the South East Coast of New South Wales. He serves on a number of boards, including as a Board Member of the Human Rights Law Centre and a Trustee of the Roberta Sykes Indigenous Education Foundation.



### **Laurinda Gardner**

Laurinda Gardner has more than 20 years' experience working for not-for-profit, state and local government boards, and as a senior government executive leading large policy and operational teams.

Ms Gardner is one of three Administrators appointed in April 2016 by the Victorian Government to manage the responsibilities of the City of Greater Geelong Council. She has also consulted for a wide variety of government bodies including the Victorian Ombudsman, Victoria Police and the Victorian Managed Insurance Authority.

Ms Gardner served as Deputy Secretary for Organisational Reform, Corporate Strategy and Services, and Strategic Management within the Victorian Department of Treasury and Finance between 1998 and 2013. She is a current board member and former chair of Berry Street, a not-for-profit association which helps young people and families recover from the effects of violence, abuse and neglect.



### **Jennifer Huppert**

Jennifer Huppert is a lawyer with nearly 30 years' experience, practising largely in the area of commercial property, and is currently a special counsel at KHQ Lawyers.

Ms Huppert has a long involvement with the community and not-for-profit sector. She is currently president of the Jewish Community Council of Victoria, and has previously served on the Boards of the B'nai B'rith Anti-Defamation Commission, Youth Connect and the National Council of Jewish Women of Australia.

From February 2009 until November 2010 Jennifer was a member of the Legislative Council of the Parliament of Victoria, and prior to that served as a director of the Emergency Services and State Superannuation Board.



### **Faddy Zouky OAM**

Faddy Zouky is the founding President of the Australia Lebanon Chamber of Commerce & Industry, a member of the Multicultural Commission of Victoria's Small Business Ministerial Council, and the current Managing Partner of Zouki Lawyers and the Executive Director of the Zouki Group of companies.

Mr Zouky has a Master of Laws and has taught commercial law as an assistant lecturer at Monash University. He is a respected member of the Australian Lebanese community and has served as a United Nations Australian Ambassador for the UNDP Live Lebanon Project.

As a migration agent, Mr Zouky has assisted hundreds of people seeking to settle in Australia and was awarded the Order of Australia Medal in 2012 for his services to business and Victoria's multicultural community.



### **Matt Finnis**

Matt Finnis was appointed Chief Executive Officer of the St Kilda Football Club in 2014.

Prior to joining St Kilda, Matt was CEO of the AFL Players' Association, representing the interests of current, future and former AFL players in a range of industrial, commercial and development matters.

Before his roles in the AFL Matt worked as a commercial lawyer advising numerous sporting organisations, businesses, athletes and government. Matt also has extensive experience on boards supporting community causes and organisations including Ladder, AFL SportsReady, Surfing Australia, Surf Life Saving Victoria and HeartKids Australia.

Matt has been a founding member of the Sport Male Champions of Change Group since 2015, working with influential leaders to redefine men's role in taking action on gender inequality. In 2016 he was awarded the Straight Ally of the Year at the GLOBE Community Awards.

The Board is responsible for setting the organisation's strategic direction, as well as policies, priorities and strategies. The Board members provide important links to the broader Victorian community, ensuring the Commission's work remains relevant and responsive to the human rights issues that touch people every day.



**Rebecca Dabbs**

Rebecca Dabbs is a Partner at Ernst & Young in the Climate Change and Sustainability Services team, working on sustainability and health, safety and environment engagements. Prior to becoming a partner in 2016, she worked as a Sustainability consultant and a Chartered Accountant for Ernst & Young since 2004. She also worked as a Chartered Accountant for BNP Paribas in London.

Rebecca was a board member of Cambodian Kids Can, a volunteer-staffed charity that supports children's welfare, education and community projects in Cambodia, from 2014–17. She was a board member and the Finance Committee Chair of the Norman Wettenhall Foundation, an environmental foundation, from 2011–14.

**Megan Boston (until November 2017)**

Megan Boston is a chartered accountant with skills and expertise in the areas of finance, audit, risk management and governance.

Megan is the Deputy Chair at AMES Australia and Chairperson of the Audit & Risk Management Committee. She is also a Non-Executive Director and Chair of the Finance, Audit and Risk Management Committee at Benitec Ltd (ASX:BLT).

**Abeselom Nega (until August 2017)**

Abeselom Nega is the CEO of iEmpower – a highly respected specialist youth services organisation – and has previously served as the General Manager AMES Employment, Chairperson of the Federation of African Communities Council, a Commissioner of the Victorian Multicultural Commission (VMC) and Board member of the National Accreditation Authority for Translators Interpreters (NAATI).

**Audit and Risk Committee**

Laurinda Gardner (Chairperson)  
Moana Weir  
Jeff Floyd  
Sue Madden

**Audit and Risk Management Committee report**

The primary role of the Audit and Risk Management Committee is to provide independent oversight and governance of the Commission's business processes, risk management and financial management, performance and sustainability. The Committee considers reports from the Commission and auditors that provide assurance about the integrity of the financial controls, processes, systems and reporting of the Commission. It also monitors the Commission's compliance with the *Financial Management Act 1994* and the 2016 Standing Directions of the Minister for Finance. The Audit and Risk Management Committee advises the Board and the Commission on matters of compliance, accountability, risk management and internal controls affecting operations.

The 2017–18 Audit and Risk Management Committee consisted of Laurinda Gardiner (Chair), Moana Weir, Jeff Floyd and Sue Madden. External audits of the Commission are undertaken by the Victorian Auditor-General's Office.

## Five-year financial performance

The following financial performance tables are not subject to audit by the Victorian Auditor-General's Office and are not prepared on the same basis as the Commission's financial statements.

### Five-year financial performance summary

Five year financial summary	2018	2017	2016	2015	2014
Income from government	9,527,853	9,201,051	8,360,828	7,985,054	7,956,113
Total income from transactions	9,527,853	9,201,051	9,221,073	8,489,476	8,276,363
Total expenses from transactions	9,495,431	9,176,646	9,432,264	9,086,616	8,426,871
Net result from transactions	32,422	24,405	-211,191	-597,140	-150,508
Net result for the period	46,792	13,380	-226,232	-630,589	-142,709
Net cash flow from operating activities	129,703	-202,863	-273,538	-26,070	167,681
Total assets	3,427,466	3,166,137	3,135,810	3,263,880	3,663,326
Total liabilities	1,902,318	1,687,782	1,670,835	1,572,672	1,341,528

## Current year financial review

A summary of the Victorian Equal Opportunity and Human Rights Commission's financial performance in 2017–18 is shown below. Full financial details for 2017–18 are outlined in the Financial Statements.

The Victorian Government considers the net result from transactions to be the appropriate measure of financial management that can be directly attributed to government policy. This measure excludes the effects of revaluations (holding gains or losses) arising from changes in market prices and other changes in the volume of assets shown under 'other economic flows' on the comprehensive operating statement, which are outside the control of the Commission.

In 2017–18 the Commission reported a positive net result from transactions of \$32,422, an increase of \$8,017 from the previous financial year. Both total income and total expenses have steadily increased since 2014–15 predominantly because of the review work undertaken by the Commission. The Commission continues to generate additional revenue from its education and training function.

The overall net result of \$46,792 is a significant turnaround from the negative results in previous years.

Total net assets has grown marginally over the last three years as a result of minor increases in the total asset base.

Net cash inflows from operating activities have varied over the past five years partly as a result of changes in provisions for employee entitlements, accruals and receivables. There was also a receipt of one hundred thousand dollars in 2017–18 from the Department of Premier and Cabinet to commence work on the Government's Anti-Racism Action Plan.

### Financial performance

Income from Government has increased significantly since 2015–16. This is due to funding for the Independent Review into sex discrimination and sexual harassment, including predatory behaviour in Victoria Police and the Equity and Diversity review into CFA and MFB. In 2016–17 the Commission also engaged in an education program on the Charter of Human Rights in the Victorian Public Service which has continued into 2017–18. There has been a corresponding increase in expenditure during this period.

## **Financial position – balance sheet**

Total assets increased by \$261,329 over the year mainly due to an increase of \$338,495 in financial assets, offset by a reduction of \$77,166 in non-financial assets. The increase in financial assets is due to an increase in cash and receivables. The cash increase is mainly due to the receipt of \$100,000 from the Victorian Multicultural Commission (Multicultural Affairs and Social Cohesion division) under the Department of Premier and Cabinet for the Government's Ant-Racism Action Plan and the Commission's Reducing Racism strategic priority. The increase in receivables are of a statutory nature and represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

Total non-financial assets decreased due to the decrease in the net book value of intangible assets and plant and equipment.

Total liabilities increased mainly due to increased payables resulting from creditors and accrued expenses.

## **Cash flows**

The total cash surplus of \$107,833 for the 2017–18 financial year was the result of a net cash inflow of \$129,703 for operating activities driven by increased cash funding from Government. The net cash outflow from investing activities was \$16,826 representing a decrease of \$16,899 from the previous year. This is due to the disposal of a motor vehicle and the purchase of a new one. In 2016–17 a new one was purchased with no disposals.

Net cash outflows from financing activities was \$5,044 resulting from the repayment of finance lease liabilities in respect of motor vehicles.

## **Occupational health and safety**

The goal of the Commission's occupational health and safety (OH&S) arrangements is to ensure all staff remain safe and healthy at work. The Commission uses the Department of Justice and Regulation Accident Information Reporting System (AIRS) to manage and monitor incidents that have OH&S implications.

The Commission also has its own local Incident Management Team (IMT) and Incident Management Plan aimed at enhancing workplace safety and security, and for ensuring safe systems of work. During the 2017–18 financial year, the Commission reviewed its Incident Management Plan to improve the health and safety of staff.

The Commission has very few OH&S incidents each year. However, after any incident and in each debriefing, the IMT assesses whether there are or could be any OH&S implications, and takes action accordingly. The following OH&S incident and injury statistics come from the departmental Accident Information Reporting System.

## **Accident Information Reporting System statistics**

	2015–16	2016–17	2017–18
Incidents *	2	2	2
Injuries requiring first aid or medical treatment	2	2	1
Injuries resulting in WorkCover claims	1	0	0
WorkCover claims resulting in lost work time	0	0	0

\* As related to employees (therefore excluding members of the public, contractors, etc). Incidents are defined as including hazards, near misses, and injuries.

## **Employment and conduct principles**

The Commission is committed to applying merit and equity principles when appointing staff. The selection processes ensure that applicants are assessed and evaluated equitably and fairly on the basis of the key selection criteria and other accountabilities without discrimination.

### **Public sector values and employment principles**

In addition to the Victorian Public Sector Commission's (VPSC) role under the *Public Administration Act 2004* to advocate for public sector professionalism and integrity and to strengthen overall Victorian public sector efficiency, effectiveness and capability, the Commission also has a broad role under its three governing Acts<sup>1</sup>, to protect and promote human rights and equal opportunity in employment and related areas for all Victorian organisations.

The Commission's role also extends to other settings including education, provision of goods and services, transfer of land, accommodation, clubs and in sport. The Commission's external work in these areas in 2017–18 is reported elsewhere in this Annual Report.

Internally, in addition to promoting public sector values and employment principles, the Commission developed its own set of values in 2017–18 – Creativity, Accountability, Rigour and Empathy. These values describe what's important to us in how we act with our colleagues, our partners and the people and communities we work with.

### **Workforce inclusion policy**

The Commission has an inclusive working environment where equal opportunity and diversity are valued. During 2017–18, the Commission conducted a comprehensive survey of staff to inform a program of work over the next two years to enhance diversity and inclusion at the Commission.

The Commission values staff with non-binary gender identities. However, the Commission acknowledges that due to historic and current barriers to disclosure of non-binary gender identities, staff may not choose to disclose this information and have not been surveyed as such. As a result, the following tables in the Comparative Workforce Data section still only reflect binary gender categories

### **Comparative workforce data**

The following tables disclose the head count and full-time equivalent (FTE) of all active public service employees of the Commission, employed in the last full pay period in June of the current reporting period (2018), and a summary of trends from the in the last full pay period the current and previous reporting periods. Employees have been correctly classified in workforce data collections.

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<sup>1</sup> The three Acts governing the work of the Victorian Equal Opportunity and Human Rights Commission are the *Equal Opportunity Act 2010*; *Charter of Human Rights and Responsibilities Act 2006*; and the *Racial and Religious Tolerance Act 2001*



## Workforce data trends

	Ongoing		Fixed Term		Casual		Total	
	Number (Headcount)	FTE	Number (Headcount)	FTE	Number (Headcount)	FTE	Number (Headcount)	FTE
June 2017	43	38.9	19	17.3	0	0	62	56.2
June 2018	40	36.1	17	15.3	0	0	57	51.4

## Details of employment levels in June 2018

		All employees		Ongoing		Fixed term and casual	
	Headcount	Headcount	FTE	Headcount	FTE	Headcount	FTE
Demographic data	<b>Gender</b>						
	Male	12	11.1	7	6.9	5	4.2
	Female	45	40.3	33	29.2	12	11.1
	Self described	0	0	0	0	0	0
	<b>Age</b>						
	Under 25	1	0.6	0	0	1	0.6
	25-34	18	16.1	9	8.2	9	7.9
	35-44	22	19.1	16	13.3	6	5.8
	45-54	12	11.6	12	11.6	0	0.0
	55-64	3	3.0	2	2.0	1	1.0
Over 64	1	1.0	1	1.0	0	0.0	
Classification data	<b>Classification</b>						
	Executive Officers	1	1.0	1	1.0	0	0.0
	Principal Solicitor	0	0.0	0	0.0	0	0.0
	Senior Solicitor	2	2.0	1	1.0	1	1.0
	Solicitor 3	1	0.6	1	0.6	0	0.0
	VPS 2	1	1.0	1	1.0	0	0.0
	VPS 3	7	6.0	3	3.0	4	3.0
	VPS 4	14	12.6	9	7.6	5	5.0
	VPS 5	23	20.4	19	16.9	4	3.5
	VPS 6	8	7.8	5	5.0	3	2.8
	<b>Total active* employees</b>	<b>57</b>	<b>51.4</b>	<b>40</b>	<b>36.1</b>	<b>17</b>	<b>15.3</b>

\* Note: "Active employees" has the same meaning as in Financial Reporting Direction 29C and includes employees on WorkCover leave receiving make up pay. Active employee numbers do not include: Separated employees that ceased employment with your organisation during the 12 months from the first pay period of July 2017 until the end of the last full pay period of June 2018. Casual employees who were not employed and paid for work in the final full pay period of June 2018. People who are added to the payroll in the last full pay period in June 2018 solely for the purpose of paying outstanding entitlements. Volunteers, employment agency staff, contractors, consultants or board members.

## Consultancy expenditure

### Details of consultancies (valued at \$10 000 or greater)

In 2017–18, there were nine consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2017–18 related to these consultancies is \$301,689.90 (excluding GST). Details of individual consultancies are outlined below.

### Details of consultancies under \$10 000

In 2017–18, there were six consultancies engaged during the year, where the total fees payable to the individual consultancies was less than \$10,000. The total expenditure incurred during 2017–18 in relation to these consultancies was \$ 24,328 (excl. GST).

Consultant	Purpose of consultancy	Start date	End date	Total approved project fee (excl. GST)	Expenditure 201718 (excl. GST)	Future expenditure (excl. GST)
Arc Public Pty Ltd	Research into communication insights	7/06/2018	29/06/2018	24,500	24,500	
Practicus Australia Pty Ltd	Review of the dispute resolution function	26/03/2018	30/06/2018	44,995	44,995	
Code For Aus Pty Ltd	Digital lab	7/06/2018	2/01/2019	180,000	60,000	120,000
Social Ventures Aust Ltd	Review of consulting model and review function	14/05/2018	24/08/2018	77,225	38,613	38,613
Social Ventures Aust Ltd	Complementary measures project	22/05/2018	17/05/2019	104,581	52,291	52,291
Pricewaterhouse-Coopers Consulting Aust Pty Ltd	Framework for tracking improvement in human rights culture in public authorities	14/04/2018	30/06/2018	27,273	27,273	
Six O'Clock Advisory Pty Ltd	Media consultancy services	23/02/2018	29/06/2018	10,369	10,369	
L Landes Data Science	Advice and statistical analysis	8/11/2017	23/01/2018	11,150	11,150	
Clear Horizon Consulting Pty Ltd	Monitoring and evaluation framework	1/03/2018	30/06/2018	32,500	32,500	

## Government advertising expenditure

In 2017–18, there were no government advertising campaigns with total media spends of \$100,000 or greater (exclusive of GST).

## Information and communication technology expenditure

### Details of information and communication technology (ICT) expenditure

For the 2017–18 reporting period, the Commission had a total ICT expenditure of \$70,010, with the details shown below.

All operational ICT expenditure Business As Usual (BAU) ICT expenditure (excl. GST)*	ICT expenditure related to projects to create or enhance ICT capabilities		
	Non Business As Usual (non BAU) ICT expenditure (excl. GST)	Operational expenditure (excl. GST)	Capital expenditure (excl. GST)
70,010	-	70,010	-

\* Note: ICT expenditure refers to the Commission's costs in providing business enabling ICT services within the current reporting period. It comprises Business As Usual (BAU) ICT expenditure and Non-Business As Usual (Non-BAU) ICT expenditure. Non-BAU ICT expenditure relates to extending or enhancing the Commission's current ICT capabilities. BAU ICT expenditure is all remaining ICT expenditure which primarily relates to ongoing activities to operate and maintain the current ICT capability.

## Compliance with Competitive Neutrality Policy

Competitive neutrality requires government businesses to ensure where services compete, or potentially compete with the private sector, any advantage arising solely from their government ownership be removed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned. Competitive neutrality policy supports fair competition between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provision of service.

The Commission is working to ensure it fulfils its requirements on competitive neutrality under the Victorian Government's Competition Principles Agreement. In 2017–18, the Commission reviewed its fee structure which it applies to those services against which charges may be applied, to ensure that such charges are based on commercial market rates. The fees were adjusted by conducting market research on rates charged by organisations delivering similar services, including rates charged by companies who could be direct competitors.

## Compliance with the *Building Act 1993*

The Commission does not own or control any government buildings and consequently is exempt from notifying its compliance with the building and maintenance provisions of the *Building Act 1993*.

## Compliance with the *Protected Disclosure Act 2012*

The *Protected Disclosure Act 2012* encourages and assists people in making disclosures of improper conduct by public officers and public bodies. The Act provides protection to people who make disclosures in accordance with the Act and establishes a system for the matters disclosed to be investigated and rectifying action to be taken.

The Commission does not tolerate improper conduct by employees, nor the taking of reprisals against those who come forward to disclose such conduct. We are committed to ensuring transparency and accountability in administrative and management practices. We support the making of disclosures that reveal:

- corrupt conduct
- conduct involving a substantial mismanagement of public resources
- conduct involving a substantial risk to public
- health and safety or the environment.

We will take all reasonable steps to protect people who make such disclosures from any detrimental action in reprisal for making the disclosure. We will also afford natural

justice to the person who is the subject of the disclosure to the extent it is legally possible.

### **Reporting procedures**

Disclosures about the Commission or any of its employees can be made to the Independent Broadbased Anti-corruption Commission. See [ibac.vic.gov.au](http://ibac.vic.gov.au).

For the Commission's protected disclosure procedures and more information about reporting improper conduct go to [humanrightscommission.vic.gov.au](http://humanrightscommission.vic.gov.au).

### **Further information**

In accordance with Part 9 of the Protected Disclosure Act, the Commission has established Protected Disclosure Procedures, which are available on the Commission's website at [humanrightscommission.vic.gov.au](http://humanrightscommission.vic.gov.au).

The Protected Disclosure Procedures outline the system for reporting disclosures of improper conduct or detrimental action by the Commission or any of its employees and/or officers and the welfare management of those who make or cooperate with protected disclosures. This includes procedures for the protection of persons from detrimental action taken by the Commission or members, officers or employees of the Commission

## **Compliance with the Carers Recognition Act 2012**

The Commission has taken all practical measures to comply with its obligations under the *Carers Recognition Act 2012*. Externally, these obligations include promoting the principles of the Act to people in care relationships who receive our services, and to the wider community, by:

- distributing printed information about the Act on our website for the benefit of members of the public
- continuing to educate the community about the rights of carers under the *Equal Opportunity Act* through our social media campaigns, project initiatives and training workshops
- providing a publicly available Enquiry Line for members of the public to make complaints about discrimination, including

on the basis of their status as carer, as well as the opportunity to participate in dispute resolution at the Commission.

In 2017–18, the Commission received 92 complaints from the public for dispute resolution relating specifically to carer status as an attribute under the *Equal Opportunity Act*. This was down by 14 complaints (13.2 per cent) on the previous year. The majority of these complaints are still in relation to employment.

Internally, the Commission undertook the following for staff in 2017–18:

- development of workplace flexibility policy and toolkit
- advertising all positions as 'flexible'
- enabling mobile working through the provision of personal and shared networked laptops
- enhancements to our facilities for breastfeeding/expressing and for employees who need to bring children into work

## **Freedom of Information**

Victoria's *Freedom of Information Act 1982* (FOI Act) gives members of the public the right to apply for access to information held by ministers, state government departments, local councils, public hospitals, most semi-government agencies and statutory authorities.

The FOI Act allows people to apply for access to documents held by an agency, including documents containing their personal information, irrespective of how the documentation is stored. This includes paper and electronic documents. The two main categories of requests the Commission receives under the FOI Act are individuals asking for documents containing their own personal information, or documents relating to the activities of the Commission.

The Commission maintains a filing system in paper form and on an electronic document management system. Files stored by the Commission can be broadly categorised as personnel files, procedure and policy, project files, operational and administrative responsibilities, and general correspondence files. Certain documents are destroyed or transferred to the Public Records Office in accordance with the *Public Records Act 1973*.

The Commission has published a statement on its website described as a “Part II Information Statement” which is a snapshot of the types of documents held by the Commission, an outline of what the Commission does and how a person can access the information they require. For example, most of the Commission’s documents relating to its activities and decision-making are publicly available on our website.

However, a person may make a request to the Commission under section 17 of the FOI Act for access to documents which are not publicly available.

### **What happens when I make a request under section 17 of the FOI Act?**

When a document request is received, the Commission’s FOI Officer completes an assessment of the request to ascertain if the request is for information that can be released to the person administratively without requiring a valid FOI request. Where possible, the Commission provides information administratively without requiring an FOI request or fee.

If it is not appropriate to release a document or documents administratively, the FOI Officer will assess whether the FOI request is valid under section 17 of the FOI Act. If so, the FOI Officer will conduct a search for documents requested and if they exist, assess whether they are suitable for release or whether any material requested is exempt from release under the FOI Act.

The FOI Act outlines general categories of information that are exempt. They include, among others, information relating to the personal or business affairs of third parties, information provided in confidence, documents affecting legal proceedings, information which if released might endanger the lives or physical safety of individuals, cabinet documents and internal working documents, the release of which would be contrary to the public interest.

The Commission is also subject to a secrecy provision in the *Equal Opportunity Act 2010* which is an exemption under the FOI Act. This means, broadly speaking, that the Commission cannot release information relating to the affairs of any person without their consent, where that information was obtained by the Commission in the course of performing its functions under the Equal Opportunity Act.

### **Lodging an FOI Request with the Commission**

A request must be made in writing and should be addressed to the Freedom of Information Officer either by post or email:

Victorian Equal Opportunity  
and Human Rights Commission  
Level 3, 204 Lygon Street Carlton, Vic 3053  
[foi@veohrc.vic.gov.au](mailto:foi@veohrc.vic.gov.au)

An FOI request must be specific enough to allow an agency to identify documents considered relevant to a request. Where the terms of a request are vague, assistance will be provided to applicants to help determine the type of documentation being sought.

All FOI requests are subject to an application fee. In the 2017–18 financial year, the FOI application fee was \$28.40, but as from 1 July 2018 this fee was raised to \$28.90. The application fee may be waived in cases where payment would cause an applicant financial hardship. Where an applicant seeks a waiver of this fee, the request should indicate the grounds on which a waiver is being sought (for example, low income or holder of Commonwealth Health Care Card).

### **FOI statistics/timeliness**

The Commission received one formal FOI request which proceeded to consultation before it was finalised during 2017–18. There was one other request for consultation from another agency, in relation to a FOI request received by that other agency. There were no other enquiries under the FOI Act received in 2017–18, nor were there any outstanding FOI matters from the previous year.

There were no complaints to the Information Commissioner about a FOI decision, no applications for review by the Information Commissioner and no applications to the Victorian Civil and Administrative Tribunal.

### **Further information**

Further information on current charges (including access charges) is available online at [foi.vic.gov.au](http://foi.vic.gov.au). It should be noted that, under certain circumstances, some of these charges can be waived.

Further information on making a request to the Commission can be found on our website [humanrightscommission.vic.gov.au/index.php/about-us/freedom-of-information](http://humanrightscommission.vic.gov.au/index.php/about-us/freedom-of-information).

## Local Jobs First – Victorian Industry Participation Policy

The *Victorian Industry Participation Policy Act 2003* requires public sector bodies to report on the implementation of the Local Jobs First – Victorian Industry Participation Policy (Local Jobs First – VIPP). Public sector bodies are required to apply the Local Jobs First – VIPP in all procurement activities valued at \$3 million or more in metropolitan Melbourne and for statewide projects, or \$1 million or more for procurement activities in regional Victoria.

The Commission is aware of VIPP requirements, but during 2017–18 the Commission had no metropolitan Melbourne projects valued at >\$3 million, nor any regional Victorian projects at >\$1 million. Therefore the VIPP does not apply to any Commission projects or procurements.

## Compliance with the Disability Act 2006

The *Disability Act 2006* reaffirms and strengthens the rights of people with a disability and recognises that this requires support across the government sector and within the community.

The Disability Act requires that public sector bodies prepare a disability action plan and report on its implementation in their annual report. A disability action plan is a strategic plan which helps an organisation remove barriers that prevent people with a disability from using the organisation's goods, services and facilities, and from gaining and keeping employment. Disability action planning also strives to promote inclusion and participation in the community, and achieve changes in attitudes and practices that may result in discrimination.

During the 2017–18 financial year, the Commission commenced work to review its previous Disability Action Plan 2015–2017. The timeframe of the previous plan was extended for one further year (to cater for 2017–18), while a new version is developed.

## Additional Commission information available on request

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by the Commission and are available on request, subject to the provisions of the *Freedom of Information Act 1982*.

- declarations of pecuniary interests that have been duly completed by all relevant officers of the Commission
- details of shares held by senior officers of the Commission as nominee or held beneficially in a statutory authority or subsidiary
- details of all consultancies and contractors including:
  - consultants/contractors engaged
  - services provided
  - expenditure committed to for each engagement.

The information is available on request from [foi@veohrc.vic.gov.au](mailto:foi@veohrc.vic.gov.au)

## Office-based environmental impacts

The Commission is committed to minimising its environmental impact, and undertook several initiatives in 2017–18.

The Commission occupies 1406m<sup>2</sup> of office floorspace which is managed by the Department of Justice and Regulation, and any consumption reduction targets and infrastructure initiatives to achieve those targets are reported in the Department's Annual Report.

The facilities management system for the building occupied by the Commission cannot isolate the Commission's floorspace. Therefore, no separate electricity or water consumption performance can be reported here in the Commission's Report of Operations, although it is captured in the overall departmental statistics.

However locally, the Commission does assist in power consumption reduction by requiring staff to turn off lights when meetings are finished and turn off desktop computers and monitors at the end of the day. All Commission computer monitors also have timed screensavers.

To minimise waste and consumables, the Commission:

- requires all staff to use office landfill, and recycle bins (and the Commission also provides compost bins for biodegradable waste)
- collects mobile phones and corks for recycling, and batteries for safe disposal.

All staff are also encouraged to use the option of double-sided printing wherever possible. In 2017–18, the Commission replaced all office printers with more energy-efficient models, and entered a new printer-servicing contract which is also more environmentally friendly. The Commission uses only recycled paper.

To reduce fuel consumption and transport costs, the Commission's four vehicles now all have hybrid electric/petrol motors, and staff are encouraged to use public transport for work travel where possible.

## Attestation for Financial Management Compliance with Ministerial Standing Direction 5.1.4

I Moana Weir, Chairperson and on behalf of the Board, certify that the Victorian Equal Opportunity and Human Rights Commission has complied with the applicable Standing Directions of the Minister for Finance under the *Financial Management Act 1994* and Instructions.

Signed

A handwritten signature in black ink, appearing to read 'Moana Weir', written in a cursive style.

Moana Weir – Board Chairperson





# Declaration in the financial statements

The attached financial statements for the Victorian Equal Opportunity and Human Rights Commission have been prepared in accordance with Direction 5.2 of the Standing Directions of the Minister for Finance under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2018 and financial position of the Commission at 30 June 2018.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 7 September 2018.



**Kristen Hilton**  
Commissioner  
Victorian Equal Opportunity and Human Rights Commission  
7 September 2018



**Yamusa Alhassan**  
Chief Finance and Accounting Officer  
Victorian Equal Opportunity and Human Rights Commission  
7 September 2018



**Moana Weir**  
Chairperson of the Board  
Victorian Equal Opportunity and Human Rights Commission  
7 September 2018

# Independent Auditor's Report

## *To the Board of the Victorian Equal Opportunity and Human Rights Commission*

<b>Opinion</b>	<p>I have audited the financial report of the Victorian Equal Opportunity and Human Rights Commission (the commission) which comprises the:</p>
	<ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2018</li> <li>• comprehensive operating statement for the year then ended</li> <li>• cash flow statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• notes to the financial statements, including significant accounting policies</li> <li>• declaration in the financial statements.</li> </ul>
	<p>In my opinion the financial report presents fairly, in all material respects, the financial position of the commission as at 30 June 2018 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p>
	<p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the commission in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p>
	<p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Board's responsibilities for the financial report</b>	<p>The Board of the commission is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p>
	<p>In preparing the financial report, the Board is responsible for assessing the commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

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**Auditor's responsibilities for the audit of the financial report**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian 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 this financial report.

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

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

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

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MELBOURNE  
11 September 2018



Travis Derricott  
*as delegate for the Auditor-General of Victoria*

**COMPREHENSIVE OPERATING STATEMENT FOR THE FINANCIAL YEAR ENDED  
30 JUNE 2018**

	Notes	2018 \$	2017 \$
<b>Continuing operations</b>			
<b>Income from transactions</b>			
Government grants	2.1	9,527,853	9,201,051
<b>Total income from transactions</b>		<b>9,527,853</b>	<b>9,201,051</b>
<b>Expenses from transactions</b>			
Employee expenses	3.1.1	(6,584,347)	(6,382,114)
Depreciation and amortisation	4.1.1	(93,993)	(246,603)
Interest expense	6.1	(2,971)	(3,441)
Other operating expenses	3.2	(2,814,120)	(2,544,488)
<b>Total expenses from transactions</b>		<b>(9,495,431)</b>	<b>(9,176,646)</b>
<b>Net result from transactions (net operating balance)</b>		<b>32,422</b>	<b>24,405</b>
<b>Other economic flows included in net result</b>			
Other gain/(loss) from other economic flows	8.1	14,370	(11,025)
<b>Total other economic flows included in net result</b>		<b>14,370</b>	<b>(11,025)</b>
<b>Net result</b>		<b>46,792</b>	<b>13,380</b>
<b>Comprehensive result</b>		<b>46,792</b>	<b>13,380</b>

*The accompanying notes form part of these financial statements.*

## BALANCE SHEET AS AT 30 JUNE 2018

	Notes	2018 \$	2017 \$
<b>Assets</b>			
<b>Financial assets</b>			
Cash and deposits	6.2	323,768	215,935
Receivables	5.1	2,667,038	2,436,376
<b>Total financial assets</b>		<b>2,990,806</b>	<b>2,652,311</b>
<b>Non-financial assets</b>			
Plant and equipment	4.1	80,154	87,187
Intangible assets	4.2	356,506	426,639
<b>Total non-financial assets</b>		<b>436,660</b>	<b>513,826</b>
<b>Total assets</b>		<b>3,427,466</b>	<b>3,166,137</b>
<b>Liabilities</b>			
Payables	5.2	643,117	351,213
Borrowings	6.1	74,235	79,279
Employee related provisions	3.1.2	1,184,966	1,257,290
<b>Total liabilities</b>		<b>1,902,318</b>	<b>1,687,782</b>
<b>Net assets</b>		<b>1,525,147</b>	<b>1,478,355</b>
<b>Equity</b>			
Accumulated surplus/(deficit)		(1,085,351)	(1,132,143)
Contributed capital		2,610,498	2,610,498
<b>Net worth</b>		<b>1,525,147</b>	<b>1,478,355</b>

The accompanying notes form part of these financial statements.

## CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018

	Notes	2018 \$	2017 \$
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Receipts from government		9,297,191	8,733,626
<b>Total receipts</b>		<b>9,297,191</b>	<b>8,733,626</b>
<b>Payments</b>			
Payments to suppliers and employees		(9,164,148)	(8,932,791)
Interest and other costs of finance paid		(3,340)	(3,698)
<b>Total payments</b>		<b>(9,167,488)</b>	<b>(8,936,489)</b>
<b>Net cash flows from/(used in) operating activities</b>	6.2.1	<b>129,703</b>	<b>(202,863)</b>
<b>Cash flows from investing activities</b>			
Purchases of non-financial assets		(28,627)	(33,725)
Proceeds from disposal of property, plant & equipment		11,801	-
<b>Net cash flows from/(used in) investing activities</b>		<b>(16,826)</b>	<b>(33,725)</b>
<b>Cash flows from financing activities</b>			
Repayment of borrowings and finance leases		(5,044)	
Proceeds from borrowings			12,368
<b>Net cash flows from/(used in) financing activities</b>		<b>(5,044)</b>	<b>12,368</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>107,833</b>	<b>(224,220)</b>
Cash and cash equivalents at beginning of the financial year		215,935	440,155
<b>Cash and cash equivalents at end of the financial year</b>	6.2	<b>323,768</b>	<b>215,935</b>

*The accompanying notes form part of these financial statements.*

## STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018

	Accumulated surplus	Contributions by owner	Total
	\$	\$	\$
<b>Balance at 1 July 2016</b>	(1,145,523)	2,610,498	1,464,975
Net result for the year	13,380	-	13,380
<b>Balance at 30 June 2017</b>	(1,132,143)	2,610,498	1,478,355
Net result for the year	46,792	-	46,792
<b>Balance at 30 June 2018</b>	(1,085,351)	2,610,498	1,525,147

*The accompanying notes form part of these financial statements.*

## **1. About this report**

The Victorian Equal Opportunity and Human Rights Commission (the Commission) is an independent statutory authority created under the *Equal Opportunity Act 2010* (and previous versions of this legislation). The Commission has functions under Parts 8-12 of the *Equal Opportunity Act*, sections 40-42 of the *Charter of Human Rights & Responsibilities Act 2006*, and Part 3 of the *Racial and Religious Tolerance Act 2001*. It operates as an independent statutory authority under the Department of Justice and Regulation and reports to Parliament through the Attorney General.

Its principal address is:  
Victorian Equal Opportunity  
and Human Rights Commission  
Level 3, 204 Lygon Street  
Carlton VIC 3053

A description of the nature of its operations and its principal activities is included in the **Report of operations**, which does not form part of the financial statements.

### **Basis of preparation**

These financial statements are in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

The accrual basis of accounting has been applied in preparing these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Consistent with the requirements of AASB 1004 Contributions, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of the Commission.

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of contributions to or distributions by owners have also been designated as contributions by owners.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements 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. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in applying AAS that have significant effects on the financial statements and estimates are disclosed in the notes under the heading: 'Significant judgement or estimates'.

These financial statements cover the Victorian Equal Opportunity and Human Rights Commission as an individual reporting entity.

### **Compliance information**

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AAS), which include Interpretations, issued by the Australian Accounting Standards Board (AASB). In particular, they are presented in a manner consistent with the requirements of the AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.



Where appropriate, those AAS paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

## **2. Funding delivery of our service**

### **Introduction**

The Commission works with others to eliminate discrimination and build a community that respects and promotes human rights and equal opportunity. We do this through:

- a free telephone enquiry line to provide information on the Commission’s services and laws administered by the Commission;
- a free, fair and timely dispute resolution service for complaints under the Equal Opportunity Act, and the Racial and Religious Tolerance Act;
- information and education about equal opportunity, racial and religious vilification, and human rights;
- undertaking research on discrimination and equal opportunity issues and advising Government on discriminatory legislation;
- monitoring the operation of the Charter and presenting the Attorney-General with an annual Charter report;
- intervening in court or tribunal proceedings that involve interpretation or application of the Charter or raise equal opportunity issues;
- reviewing a public authority’s programs and practices to determine their compatibility with human rights when requested;
- reviewing activities for compliance with the Equal Opportunity Act, on request;
- reviewing the effect of statutory provisions and the common law on human rights and providing a report to the Attorney-General when requested; and
- assisting the Attorney-General with the four and eight year reviews of the Charter.

To enable the Commission to fulfil its objective and provide outputs as described above, it receives income (predominantly accrual based parliamentary appropriations). The Commission also receives market based fees providing education and training.

### **Structure**

#### 2.1 Summary of income that funds the delivery of our services

2.1 SUMMARY OF INCOME THAT FUNDS THE DELIVERY OF OUR SERVICES		
Notes	2018 \$	2017 \$
Government grant - Department of Justice and Regulation <sup>(a)</sup>	9,427,853	9,201,051
Government grant - Department of Premier and Cabinet	100,000	
<b>Total income from transactions</b>	<b>9,527,853</b>	<b>9,201,051</b>

Note: (a) Government grant from Department of Justice and Regulation consists of output appropriations as well as funding to perform specific services.

Income is recognised to the extent it is probable the economic benefits will flow to the Commission and the income can be reliably measured at fair value. Where applicable, amounts disclosed as income are net of returns, allowances, duties and taxes.

Once annual Parliamentary appropriations are applied by the Treasurer, they become controlled by the Commission and is recognised as income when applied to the purposes defined under the relevant Appropriations Act.

### **3. The cost of delivering our services**

#### **Introduction**

This section provides an account of the expenses incurred by the Commission in delivering services and outputs. In Section 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.

#### **Structure**

3.1 Expenses incurred in delivery of services

3.2 Other operating expenses

#### **3.1 EXPENSES INCURRED IN DELIVERY OF SERVICES**

	Notes	2018 \$	2017 \$
Employee benefit expenses	3.1.1	<b>6,584,347</b>	6,382,114
Other operating expenses	3.2	<b>2,814,120</b>	2,544,488
<b>Total expenses incurred in delivery of services</b>		<b>9,398,467</b>	<b>8,926,602</b>

#### **3.1.1 EMPLOYEE BENEFITS IN THE COMPREHENSIVE OPERATING STATEMENT**

	2018 \$	2017 \$
Defined contribution superannuation expense	<b>494,411</b>	458,899
Defined benefit superannuation expense	<b>28,303</b>	33,759
Termination benefits	<b>31,602</b>	163,957
Salaries, wages, annual leave and long service leave	<b>5,687,025</b>	5,391,838
Other on-costs (fringe benefits tax, payroll tax and WorkCover levy)	<b>343,006</b>	333,661
<b>Total employee expenses</b>	<b>6,584,347</b>	<b>6,382,114</b>

Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. The Commission does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, the Department of Treasury and Finance (DTF) discloses in its

annual financial statements the net defined benefit cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer).

Termination benefits are 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 Commission 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.

### 3.1.2 EMPLOYEE BENEFITS IN THE BALANCE SHEET

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

	2018	2017
	\$	\$
<b>Current provisions:</b>		
<b>Annual leave</b>		
Unconditional and expected to settle within 12 months	223,420	295,114
Unconditional and expected to settle after 12 months	37,322	36,161
<b>Long service leave</b>		
Unconditional and expected to settle within 12 months	90,784	67,205
Unconditional and expected to settle after 12 months	501,931	506,708
<b>Provisions for on-costs:</b>		
Unconditional and expected to settle within 12 months	80,676	85,516
Unconditional and expected to settle after 12 months	84,748	91,045
<b>Total current provisions for employee benefits</b>	<b>1,018,881</b>	<b>1,081,749</b>
<b>Non-current provisions:</b>		
Employee benefits	143,893	152,171
On-costs	22,191	23,371
<b>Total non-current provisions for employee benefits</b>	<b>166,084</b>	<b>175,541</b>
<b>Total provisions for employee benefits</b>	<b>1,184,965</b>	<b>1,257,290</b>

## RECONCILIATION OF MOVEMENT IN ON-COST PROVISION

	2018 \$
<b>Opening balance</b>	199,931
Additional provisions recognised	121,796
Reductions arising from payments etc.	(134,113)
<b>Closing balance</b>	<b>187,614</b>
Current	165,423
Non-current	22,191

### Wages and salaries, annual leave and sick leave

Liabilities for wages and salaries (including non-monetary benefits, annual leave and on-costs) are recognised as part of the employee benefit provision as current liabilities, because the Commission does not have an unconditional right to defer settlements of these liabilities.

The liability for salaries and wages are recognised in the balance sheet at remuneration rates which are current at the reporting date. As the Commission expects the liabilities to be wholly settled within 12 months of reporting date, they are measured at undiscounted amounts.

The annual leave liability is classified as a current liability and measured at the undiscounted amount expected to be paid, as the Commission does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Statement of Comprehensive Income as it is taken.

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Unconditional LSL is disclosed as a current liability; even where the Commission does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL liability are measured at:

- undiscounted value - if the Commission expects to wholly settle within 12 months; and
- present value - if the Commission does not expect to wholly settle within 12 months.

**Conditional LSL** is disclosed as a non-current liability. There is an unconditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL is measured at present value.

Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in bond interest rates for which it is then recognised as an 'other economic flow' in the net result.

### 3.1.3 SUPERANNUATION CONTRIBUTIONS

Employees of the Commission are entitled to receive superannuation benefits and the Commission contributes to both defined benefit and defined contribution plans. The defined benefit plan(s) provides benefits based on years of service and final average salary.

As noted before, the defined benefit liability is recognised in DTF as an administered liability. However, superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the comprehensive operating statement of the Commission.

Fund	Paid contribution for the year		Contribution outstanding at year end	
	2018 \$	2017 \$	2018 \$	2017 \$
<b>Defined benefit plans <sup>(a)</sup></b>				
State Superannuation Fund - revised and new	27,761	33,313	542	446
<b>Defined contribution plans</b>				
VicSuper	298,015	248,914	5,104	4,761
Other	187,085	201,500	4,207	3,724
<b>Total</b>	<b>512,861</b>	<b>483,727</b>	<b>9,853</b>	<b>8,931</b>

Note: (a) The bases for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.

### 3.2 OTHER OPERATING EXPENSES

	2018 \$	2017 \$
Supplies	723,256	1,115,440
Purchase of services (including remuneration of auditors)	1,460,748	784,553
Maintenance	45,782	58,944
Lease expense	584,334	585,551
<b>Total other operating expenses</b>	<b>2,814,120</b>	<b>2,544,488</b>

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

Supplies and services are recognised as an expense in the reporting period in which they are incurred.

## 4. Key assets available to support output delivery

### Introduction

The Commission controls infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to the Commission to be utilised for delivery of those outputs.

### *Fair value measurement*

Where the assets included in this section are carried at fair value, additional information is disclosed in Note 7.3 in connection with how those fair values were determined.

### Structure

4.1 Total property, plant and equipment

4.2 Intangible assets

#### 4.1 TOTAL PROPERTY, PLANT AND EQUIPMENT

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2018 \$	2017 \$	2018 \$	2017 \$	2018 \$	2017 \$
Building leasehold improvements at fair value	1,525,694	1,525,694	(1,525,694)	(1,525,694)	-	-
Plant and equipment at fair value	25,949	25,949	(19,612)	(17,544)	6,337	8,405
Motor vehicles under finance lease at fair value	113,800	113,125	(39,983)	(34,343)	73,817	78,782
<b>Net carrying amount</b>	<b>1,665,443</b>	<b>1,664,768</b>	<b>(1,585,289)</b>	<b>(1,577,581)</b>	<b>80,154</b>	<b>87,187</b>

**Initial recognition:** Items of property, plant and equipment, are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. Assets transferred as part of a machinery of government change are transferred at their carrying amount.

The cost of a leasehold improvements is capitalised and depreciated over the shorter of the remaining term of the lease or their estimated useful lives.

The initial cost for non-financial physical assets under a finance lease is measured at amounts equal to the fair value of the leased asset or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease.

**Subsequent measurement:** Property, plant and equipment (PPE) are subsequently measured at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is summarised on the next page by asset category.

**Vehicles** are valued using the depreciated replacement cost method. The Department of Justice and Regulation acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in the Department of Justice and Regulation who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Refer to Note 7.3 for additional information on fair value determination of property, plant and equipment.

#### 4.1.1 DEPRECIATION AND IMPAIRMENT

##### Charge for the period

	2018	2017
	\$	\$
Building leasehold improvements	-	152,569
Plant and equipment	2,067	2,419
Motor vehicles under finance lease	21,794	21,483
Intangible produced assets	70,132	70,132
<b>Total depreciation</b>	<b>93,993</b>	<b>246,603</b>

All infrastructure assets, plant and equipment and other non-financial physical assets that have finite useful lives, are depreciated. The exceptions to this rule include items under operating leases, 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
Leasehold improvements	4 to 5 years
Plant and equipment	10 years
Vehicles (leased)	3 years
Capitalised software development costs	10 years

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

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

In the event of the loss or destruction of an asset, the future economic benefits arising from the use of the asset will be replaced (unless a specific decision to the contrary has been made).

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

The assets concerned are tested as to whether their carrying value exceeds their recoverable amount. Where an asset's carrying value exceeds its recoverable amount, the difference is written off as an 'other economic flow', except to the extent that it can be debited to an asset revaluation surplus amount applicable to that class of asset.

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 recoverable amount for most assets is measured at the higher of depreciated replacement cost and fair value less costs to sell. Recoverable amount for assets held primarily to generate net cash inflows is measured at the higher of the present value of future cash flows expected to be obtained from the asset and fair value less costs to sell.

#### 4.1.2 CARRYING VALUES BY "PURPOSE" GROUPS<sup>(a)</sup>

	Public safety and environment	
	2018	2017
	\$	\$
<b>Nature based classification</b>		
Plant and equipment at fair value	6,337	8,405
Motor Vehicles at fair value	73,817	78,782
<b>Net carrying amount</b>	<b>80,154</b>	<b>87,187</b>

Property, plant and equipment are classified primarily by the 'purpose' for which the assets are used, according to one of six purpose groups based upon Government Purpose Classifications. All assets in a purpose group are further sub-categorised according to the asset's 'nature' (i.e. buildings, plant and equipment), with each sub-category being classified as a separate class of asset for financial reporting purposes.

#### 4.1.3 RECONCILIATION OF MOVEMENTS IN CARRYING AMOUNT OF PLANT AND EQUIPMENT

	Leasehold improvements at fair value		Plant and equipment at fair value		Motor vehicles under finance lease at fair value		Total	
	2018	2017	2018	2017	2018	2017	2018	2017
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Opening balance</b>	-	152,569	8,402	10,822	78,781	66,539	87,187	229,933
Additions	-	-	-	-	28,627	33,725	28,627	33,725
Disposals	-	-	-	-	(11,799)	-	(11,799)	-
Fair value of transfer free of charge	-	-	-	-	-	-	-	-
Depreciation/ amortisation expense	-	(152,569)	(2,067)	(2,419)	(21,794)	(21,483)	(23,861)	(176,471)
<b>Closing balance</b>	-	-	6,335	8,402	73,815	78,781	80,154	87,187



## 4.2 INTANGIBLE ASSETS

	2018	2017
	\$	\$
<b>Gross carrying amount</b>		
<b>Opening balance</b>	701,324	701,324
<b>Closing balance</b>	701,324	701,324
<b>Accumulated amortisation</b>		
<b>Opening balance</b>	274,685	204,553
Depreciation of intangible produced assets	70,132	70,132
<b>Closing balance</b>	344,817	274,685
<b>Net book value at end of financial year</b>	<b>356,507</b>	<b>426,639</b>

### Initial recognition

**Purchased intangible assets** are initially recognised at cost. When the recognition criteria in AASB 138 Intangible Assets is met, internally generated intangible assets are recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Depreciation and amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

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 benefits;
- (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.

### Subsequent measurement

Intangible produced assets with finite useful lives, are depreciated as an 'expense from transactions' on a straight line basis over their useful lives. Produced intangible assets have useful lives of 10 years.

The policy in connection with testing for impairment is outlined in section 4.1.1.

## 5. Other assets and liabilities

### Introduction

This section sets out those assets and liabilities that arose from the Commission's controlled operations.

### Structure

5.1 Receivables

5.2 Payables

#### 5.1 RECEIVABLES

	2018 \$	2017 \$
<b>Statutory</b>		
Amount owing from Department of Justice and Regulation	2,667,038	2,436,376
<b>Total receivables</b>	<b>2,667,038</b>	<b>2,436,376</b>

#### Represented by

Current receivables	2,523,145	2,284,205
Non-current receivables	143,893	152,171

**Statutory receivables** do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments. Amounts recognised from the Department of Justice and Regulation represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

#### 5.2 PAYABLES

	2018 \$	2017 \$
<b>Contractual</b>		
Supplies and services	395,090	163,933
Other payables	245,108	184,460
<b>Statutory</b>		
Fringe benefits tax payable	2,919	2,820
<b>Total payables</b>	<b>643,117</b>	<b>351,213</b>

#### Represented by

Current payables	643,117	351,213
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Payables consist of:

- contractual payables classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to the Commission prior to the end of the financial year that are unpaid; and
- **statutory payables** that are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

Payables for supplies and services have an average credit period of 30 days. No interest is charged on the 'other payables'.

**Maturity analysis of contractual payables** <sup>(a)</sup>

	Carrying amount \$	Nominal amount \$	Maturity dates			
			Less than 1 month \$	1 to 3 months \$	3 months to 1 year \$	1 to 5 years \$
<b>2018</b>						
Supplies and services	640,198	640,198	640,198			
<b>Total</b>	<b>640,198</b>	<b>640,198</b>	640,198	-	-	-
<b>2017</b>						
Supplies and services	348,393	348,393	348,393			
<b>Total</b>	<b>348,393</b>	<b>348,393</b>	<b>348,393</b>			

(a) Maturity analysis is presented using the contractual undiscounted cash flows.

## **6. How we financed our operations**

### **Introduction**

This section provides information on the sources of finance utilised by the Commission during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of the Commission. This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Notes 7.1 and 7.3 provide additional, specific financial instrument disclosures.

### **Structure**

- 6.1 Borrowings
- 6.2 Cash flow information and balances
- 6.3 Commitments for expenditure
- 6.4 Leases

## 6.1 BORROWINGS

	2018 \$	2017 \$
<b>Current borrowings</b>		
Finance lease liabilities <sup>(a)</sup>	55,379	29,301
<b>Total current borrowings</b>	<b>55,379</b>	<b>29,301</b>
<b>Non-current borrowings</b>		
Finance lease liabilities	18,856	49,978
<b>Total non-current borrowings</b>	<b>18,856</b>	<b>49,978</b>
<b>Total borrowings</b>	<b>74,235</b>	<b>79,279</b>

(a) Secured by the assets leased. Finance leases are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

'Borrowings' refer to finance leases. Borrowings are classified as financial instruments. All interest bearing borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. The Commission determines the classification of its interest bearing liabilities at initial recognition.

### Maturity analysis of borrowings

	Carrying amount \$	Nominal amount \$	Maturity dates			
			Less than 1 month \$	1 to 3 months \$	3 months to 1 year \$	1 to 5 years \$
<b>2018</b>						
Finance lease liabilities	74,235	76,192			56,806	19,386
<b>Total</b>	<b>74,235</b>	<b>76,192</b>	-	-	<b>56,806</b>	<b>19,386</b>
<b>2017</b>						
Finance lease liabilities	79,279	82,126			31,430	50,696
<b>Total</b>	<b>79,279</b>	<b>82,126</b>	-	-	<b>31,430</b>	<b>50,696</b>

### Interest expense

	2018 \$	2017 \$
Interest on finance leases	2,971	3,441
Other interest expense	369	257
<b>Total interest expense</b>	<b>3,340</b>	<b>3,698</b>

Interest expense' is recognised in the period in which it is incurred.

## 6.2 CASH FLOW INFORMATION AND BALANCES

Cash and deposits, comprise cash at bank.

	2018 \$	2017 \$
Total cash and deposits disclosed in the balance sheet	323,768	215,935
<b>Balance as per cash flow statement</b>	<b>323,768</b>	<b>215,935</b>

Due to the State of Victoria's investment policy and government funding arrangements, government departments and agencies do not hold a large cash reserve in their bank accounts. Cash received by a department and agencies from the generation of revenue is generally paid into the State's bank account, known as the Public Account. Similarly, any departmental or agency expenditure, including those in the form of cheques drawn by the Commission for the payment of goods and services to its suppliers and creditors are made via the Public Account. The process is such that, the Public Account would remit cash required for the amount drawn on the cheques. This remittance by the Public Account occurs upon the presentation of the cheques by the Commission's suppliers or creditors.

### 6.2.1 RECONCILIATION OF NET RESULT FOR THE PERIOD TO CASH FLOW FROM OPERATING ACTIVITIES

	2018 \$	2017 \$
<b>Net result for the period</b>	<b>46,792</b>	<b>13,380</b>
<b>Non-cash movements</b>		
Depreciation and amortisation of non-current assets	93,993	246,603
<b>Movements in assets and liabilities</b>		
(Increase)/decrease in receivables	(230,662)	(467,425)
(Decrease)/increase in payables	291,904	175,636
(Decrease)/increase in provisions	(72,324)	(171,057)
<b>Net cash flows from/(used in) operating activities</b>	<b>129,703</b>	<b>(202,863)</b>

### 6.3 COMMITMENTS FOR EXPENDITURE

Commitments for future expenditure include commitments arising from contracts or agreements. These commitments are recorded below at their nominal value and inclusive of GST. (2017 - Nil).

Nominal amounts 2018	Less than 1 year	1-5 years \$	5+ years \$	Total
Other commitments payable	236,811	-	-	236,811
<b>Total commitments (inclusive of GST)</b>	<b>236,811</b>	<b>-</b>	<b>-</b>	<b>236,811</b>

### 6.4 LEASES

The finance lease entered into by the Commission relates to motor vehicles with maximum lease terms of 3 years.

#### 6.4.1 FINANCE LEASE LIABILITIES

	Minimum future lease payments <sup>(i)</sup>		Present value of minimum future lease payments	
	2018 \$	2017 \$	2018 \$	2017 \$
Not longer than 1 year	56,806	31,430	55,379	29,301
Longer than 1 year and not longer than 5 years	19,386	50,696	18,856	49,978
Longer than 5 years	-	-	-	-
Minimum future lease payments	<b>76,192</b>	<b>82,126</b>	<b>74,235</b>	<b>79,279</b>
less: Future finance charges	(1,957)	(2,847)	-	-
Present value of minimum lease payments	<b>74,235</b>	<b>79,279</b>	<b>74,235</b>	<b>79,279</b>
Included in the financial statements as:				
Current borrowings (Note 6.1)			55,379	29,301
Non-current borrowings (Note 6.1)			18,856	49,978
			<b>74,235</b>	<b>79,279</b>

The weighted average interest rate implicit in the leases is 3.56% (2017 : 3.90%)

Notes: (i) Minimum lease payments include the aggregate of all lease payments and any guaranteed residual.

At the commencement of the lease term, finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payment, each determined at the inception of the lease. The leased asset is accounted for as a non-financial physical asset and depreciated over the shorter of the estimated useful life of the asset or the term of the lease. Minimum finance lease payments are apportioned between the reduction of the outstanding lease liability and the periodic finance expense, which is calculated using the interest rate implicit in the lease and charged directly to the consolidated comprehensive operating statement.

## 6.4.2 OPERATING LEASE LIABILITIES

Operating leases relate to buildings.

	2018	2017
	\$	\$
<b><i>Non-cancellable operating leases</i></b>		
Not longer than 1 year	538,711	642,263
Longer than 1 year and not longer than 5 years	182,186	928,333
	<b>720,897</b>	<b>1,570,596</b>

## 7. Risks, contingencies and valuation judgements

### Introduction

The Commission is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the Commission related mainly to fair value determination.

### Structure

- 7.1 Financial instruments specific disclosures
- 7.2 Contingent assets and liabilities
- 7.3 Fair value determination

## 7.1 FINANCIAL INSTRUMENTS SPECIFIC DISCLOSURES

### Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the Commission's activities, certain financial assets and financial liabilities arise under statute rather than a contract. Such assets and liabilities do not meet the definition of financial instruments in AASB 132 Financial Instruments: Presentation.

### **Categories of financial instruments**

Loans and receivables and cash are financial instrument assets with fixed and determinable payments that are not quoted on an active market. These assets and liabilities are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement, loans and receivables are measured at amortised cost using the effective interest method (and for assets, less any impairment). The Commission recognises the following assets in this category:

- cash and deposits

Financial liabilities at amortised cost are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest bearing liability, using the effective interest rate method.

The Commission recognises the following liabilities in this category:

- payables (excluding statutory payables); and
- borrowings (including finance lease liabilities).

Offsetting financial instruments: Financial instrument assets and liabilities are offset and the net amount presented in the consolidated balance sheet when, and only when, the Commission concerned has a legal right to offset the amounts and intend either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Some master netting arrangements do not result in an offset of balance sheet assets and liabilities. Where the Commission does not have a legally enforceable right to offset recognised amounts, because the right to offset is enforceable only on the occurrence of future events such as default, insolvency or bankruptcy, they are reported on a gross basis.

Impairment of financial assets: At the end of each reporting period, the Commission assesses whether there is objective evidence that a financial asset or group of financial assets is impaired. All financial instrument assets, except those measured at fair value through profit or loss, are subject to annual review for impairment.

The allowance is the difference between the financial asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. In assessing impairment of statutory (non-contractual) financial assets, which are not financial instruments, professional judgement is applied in assessing materiality using estimates, averages and other computational methods in accordance with AASB 136 Impairment of Assets.

### 7.1.1 FINANCIAL INSTRUMENTS: CATEGORISATION

	Contractual financial assets - loans and receivables and cash \$	Contractual financial liabilities at amortised cost \$	Total \$
<b>2018</b>			
<b>Contractual financial assets</b>			
Cash and deposits	323,768	-	323,768
<b>Receivables</b> <sup>(a)</sup>			
Sale of goods and services	-	-	-
<b>Total contractual financial assets</b>	<b>323,768</b>	<b>-</b>	<b>323,768</b>
<b>Contractual financial liabilities</b>			
Payables			
Supplies and services	-	640,198	640,198
Borrowings			
Finance lease liabilities	-	74,235	74,235
<b>Total contractual financial liabilities</b>	<b>-</b>	<b>714,433</b>	<b>714,433</b>

Note: (a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and taxes payable).



	Contractual financial assets - loans and receivables and cash \$	Contractual financial liabilities at amortised cost \$	Total \$
<b>2017</b>			
<b>Contractual financial assets</b>			
Cash and deposits	215,935	-	215,935
Receivables <sup>(a)</sup>			
<b>Total contractual financial assets</b>	<b>215,935</b>	<b>-</b>	<b>215,935</b>
<b>Contractual financial liabilities</b>			
<b>Payables</b>			
Supplies and services	-	348,393	348,393
<b>Borrowings</b>			
Finance lease liabilities	-	79,279	79,279
<b>Total contractual financial liabilities</b>	<b>-</b>	<b>427,672</b>	<b>427,672</b>

Note: (a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and taxes payable).

### 7.1.2 FINANCIAL INSTRUMENTS - NET HOLDING GAIN/(LOSS) ON FINANCIAL INSTRUMENTS BY CATEGORY

	Total interest expense \$
<b>2018</b>	
<b>Contractual financial liabilities</b>	
Financial liabilities at amortised cost	2,971
<b>Total contractual financial liabilities</b>	<b>2,971</b>
	<b>Total interest expense</b>
	<b>\$</b>
<b>2017</b>	
<b>Contractual financial liabilities</b>	
Financial liabilities at amortised cost	3,441
<b>Total contractual financial liabilities</b>	<b>3,441</b>

Note: Amounts disclosed in this table exclude holding gains and losses related to statutory financial assets and liabilities.

The net holding gains or losses disclosed are determined as follows:

- for cash and cash equivalents and receivables, the net gain or loss is calculated by taking the interest income; and
- for financial liabilities measured at amortised cost, the net gain or loss is calculated by taking the interest expense.

### 7.1.3 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

As a whole, the Commission's financial risk management program seeks to manage these risks and the associated volatility of its financial performance.

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset, financial liability and equity instrument above are disclosed in Note 7.3 to the financial statements.

The main purpose in holding financial instruments is to prudentially manage the Commission's financial risks within the government policy parameters.

The Commission's main financial risks include credit risk, liquidity risk and interest rate risk. The Commission manages these financial risks in accordance with its financial risk management policy.

The Commission uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Executive and Audit and Risk Committee.

#### **Financial instruments: Credit risk**

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. The Commission's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to the Commission. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with the Commission's financial assets is minimal because the main debtor is the Department of Justice and Regulation.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that the Commission will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments and debts that are more than 60 days overdue.

There has been no material change to the Commission's credit risk profile in 2017-18.

#### **Financial instruments: Liquidity risk**

Liquidity risk arises from being unable to meet financial obligations as they fall due. The Commission operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution.

The Commission's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

#### **Financial instruments: Market risk**

The Commission's exposure to market risk is deemed insignificant based on prior periods' data and current assessment of risk.

## Interest rate exposure of financial instruments

	Interest rate exposure				
	Weighted average effective interest rate	Carrying amount	Fixed interest rate	Variable interest rate	Non-interest bearing
2018					
	%	\$	\$	\$	\$
<b>Financial Assets</b>					
Cash and deposits		323,768			323,768
Receivables: <sup>(i)</sup>					
Sale of goods and services		-			-
<b>Total financial assets</b>		<b>323,768</b>			<b>323,768</b>
<b>Financial Liabilities</b>					
Payables <sup>(i)</sup> :					
Supplies and services		640,198	-	-	640,198
Lease liabilities	3.56%	74,235	74,235	-	-
<b>Total financial liabilities</b>		<b>714,433</b>	<b>74,235</b>	<b>-</b>	<b>640,198</b>
2017					
<b>Financial Assets</b>					
Cash and deposits		215,935			215,935
Receivables: <sup>(i)</sup>					
Sale of goods and services		-			-
<b>Total financial assets</b>		<b>215,935</b>			<b>215,935</b>
<b>Financial Liabilities</b>					
Payables <sup>(i)</sup> :					
Supplies and services		348,393	-	-	348,393
Lease liabilities	3.90%	79,279	79,279	-	-
<b>Total financial liabilities</b>		<b>427,672</b>	<b>79,279</b>	<b>-</b>	<b>348,393</b>

Note: (i) The carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government, and GST payables)

## 7.2 CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There were no contingent assets or liabilities at balance date not provided for in the Balance sheet (2017 : \$Nil).

## 7.3 FAIR VALUE DETERMINATION

### Significant judgement: Fair value measurements of assets and liabilities

Fair value determination requires judgement and the use of assumptions. This section discloses the most significant assumptions used in determining fair values. Changes to assumptions could have a material impact on the results and financial position of the Commission.

This section sets out information on how the Commission determined fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following assets and liabilities are carried at fair value:

- plant and equipment.

In addition, the fair values of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure purposes. The Commission determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

### **Fair value hierarchy**

In determining fair values a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The Commission determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Commission, in conjunction with the Valuer General Victoria (VGV) and the Department of Justice and Regulation monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

For those assets and liabilities for which fair values are determined, the following disclosures are provided:

- carrying amount and the fair value (which would be the same for those assets measured at fair value);
- which level of the fair value hierarchy was used to determine the fair value; and
- in respect of those assets and liabilities subject to fair value determination using Level 3 inputs:
  - a reconciliation of the movements in fair values from the beginning of the year to the end; and
  - details of significant unobservable inputs used in the fair value determination.

This section is divided between disclosures in connection with fair value determination for financial instruments (refer to Note 7.3.1) and non-financial physical assets (refer to Note 7.3.2).

### **7.3.1 FAIR VALUE DETERMINATION OF FINANCIAL ASSETS AND LIABILITIES**

The fair values and net fair values of financial assets and liabilities are determined as follows:

- Level 1 – the fair value of financial instrument with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices;
- Level 2 – the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and
- Level 3 – the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

The Commission currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts are a reasonable approximation of fair value, either due to their short-term nature or with the expectation that they will be paid in full by the end of the 2017-18 reporting period.

These financial instruments include:

<b>Financial assets</b>	<b>Financial liabilities</b>
Cash and deposits	Payables:
Receivables:	• For supplies and services
• Other receivables	• Other payables

There have been no transfers between levels during the period.

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

### 7.3.2 FAIR VALUE DETERMINATION: NON-FINANCIAL PHYSICAL ASSETS

<b>Fair value measurement hierarchy</b>		
	<b>Carrying amount as at 30 June 2018</b>	<b>Fair value measurement at end of reporting period using Level 3 <sup>(a)</sup></b>
	\$	\$
<b>2018</b>		
<b>Plant and equipment at fair value</b>		
Plant and equipment	6,337	6,337
<b>Total of plant and equipment at fair value</b>	<b>6,337</b>	<b>6,337</b>

Note: (a) Classified in accordance with the fair value hierarchy.

	<b>Carrying amount as at 30 June 2017</b>	<b>Fair value measurement at end of reporting period using Level 3 <sup>(a)</sup></b>
	\$	\$
<b>2017</b>		
<b>Plant and equipment at fair value</b>		
Plant and equipment	8,405	8,405
<b>Total of plant and equipment at fair value</b>	<b>8,405</b>	<b>8,405</b>

Note: (a) Classified in accordance with the fair value hierarchy.

There have been no transfers between levels during the period.

**Plant and equipment** is held at fair value. When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the depreciated replacement cost method. There were no changes in valuation techniques throughout the period to 30 June 2018. For all assets measured at fair value, the current use is considered the highest and best use.

## Reconciliation of Level 3 fair value movements

	Plant and equipment \$
<b>2018</b>	
<b>Opening balance</b>	<b>8,402</b>
Purchases (sales)	-
Transfers from the Department of Justice & Regulation	-
<b>Gains or losses recognised in net result</b>	
Depreciation	(2,067)
<b>Closing balance</b>	<b>6,335</b>

	Plant and equipment \$
<b>2017</b>	
<b>Opening balance</b>	<b>10,822</b>
Purchases (sales)	-
Transfers from the Department of Justice & Regulation	-
<b>Gains or losses recognised in net result</b>	
Depreciation	(2,419)
<b>Closing balance</b>	<b>8,402</b>

## Description of significant unobservable inputs to Level 3 valuations

2018 and 2017	Valuation technique	Significant unobservable inputs	Range	Sensitivity of fair value measurement to changes in significant unobservable inputs
Plant and equipment	Depreciated replacement cost	Cost per unit <sup>(a)</sup> Useful life of plant and equipment	\$5,000 to \$15,000 5 to 10 years	A significant increase or decrease in cost per unit would result in a significantly higher or lower valuation.

Note: (a) The cost and type of plant and equipment is varied therefore a unit cost cannot be reliably calculated. An average unit cost does not provide a meaningful figure.

The significant unobservable inputs have remained unchanged from 2017.

## **8. Other disclosures**

### **Introduction**

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

### **Structure**

- 8.1 Other economic flows included in net result
- 8.2 Responsible persons
- 8.3 Remuneration of executives
- 8.4 Related parties
- 8.5 Remuneration of auditors
- 8.6 Other accounting policies
- 8.7 Australian Accounting Standards issued that are not yet effective
- 8.8 Glossary of technical terms
- 8.9 Style conventions

### **8.1 OTHER ECONOMIC FLOWS INCLUDED IN NET RESULT**

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the gains or losses from:

- the revaluation of the present value of the long service leave liability due to changes in the bond interest rates

	<b>2018</b>	2017
	<b>\$</b>	\$
<b>Other gain/(loss) from other economic flows</b>		
Net gain/(loss) arising from revaluation of long service leave liability (revaluation gain/(loss) due to changes in bond rates).	14,370	(11,025)
<b>Total other gain/(loss) from other economic flows</b>	<b>14,370</b>	<b>(11,025)</b>

## 8.2 RESPONSIBLE PERSONS

In accordance with the Ministerial Directions issued by the Minister for Finance under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

### Names

The persons who held positions of Ministers and Accountable Officers in the Department of Justice and Regulation are as follows:

Attorney-General	The Hon. Martin Pakula, MP	1 July 2017 - 30 June 2018
Acting Attorney-General	The Hon. Lisa Neville, MP The Hon. Lisa Neville, MP The Hon. Lisa Neville, MP The Hon. Gayle Tierney, MP The Hon. Gayle Tierney, MP The Hon. Marlene Kairouz, MP	23 September 2017 - 8 October 2017 22 December 2017 - 7 January 2018 23 January 2018 - 31 January 2018 13 May 2018 - 19 May 2018 22 June 2018 - 25 June 2018 26 June 2018 - 30 June 2018
Secretary to the Department of Justice and Regulation	Greg Wilson	1 July 2017 - 30 June 2018
Acting Secretary to the Department of Justice and Regulation	Julia Griffith Julia Griffith Donald Speagle Julia Griffith	9 July 2017 - 15 July 2017 15 August 2017 - 30 August 2017 27 December 2017 - 14 January 2018 15 January 2018 - 31 January 2018

The persons who held positions as Accountable Officer and Board Members of the Commission are as follows:

Commissioner	Ms Kristen Hilton	1 July 2017 - 30 June 2018
Chairperson of the Board	Ms Moana Weir	1 July 2017 - 30 June 2018
Board Member	Ms Jennifer Huppert	1 July 2017 - 30 June 2018
Board Member	Ms Laurinda Gardner	1 July 2017 - 30 June 2018
Board Member	Mr Faddy Zouky	1 July 2017 - 30 June 2018
Board Member	Mr Timothy Goodwin	1 July 2017 - 30 June 2018
Board Member	Mr Matthew Finnis	14 March 2018 - 30 June 2018
Board Member	Ms Megan Boston	1 July 2017 - 3 November 2017
Board Member	Mr Abeselom Nega	1 July 2017 - 28 August 2017
Board Member	Ms Rebecca Dabbs	13 June 2018 - 30 June 2018



## Remuneration

Income Band of the Board and Commissioner	Total Remuneration	
	2018 No.	2017 No.
\$0 – \$9,999	9	10
\$270,000 – \$279,999	0	1
\$340,000 – \$349,999	1	0
<b>Total</b>	<b>10</b>	<b>11</b>

### 8.3 REMUNERATION OF EXECUTIVES

The number of executive officers, other than ministers and accountable officers, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories.

**Short-term employee benefits** include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

**Post-employment benefits** include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

**Other long-term benefits** include long service leave, other long service benefits or deferred compensation.

**Termination benefits** include termination of employment payments, such as severance packages.

#### Remuneration of executive officers (including Key Management Personnel disclosed in Note 8.4)

	2018 \$	2017 \$
Short-term employee benefits	185,951	188,753
Post-employment benefits	17,632	17,816
Other long-term benefits	6,231	11,670
<b>Total remuneration (a)</b>	<b>209,814</b>	<b>218,239</b>
<b>Total number of executives</b>	<b>1</b>	<b>1</b>
<b>Total annualised employee equivalents (b)</b>	<b>1</b>	<b>1</b>

Notes: (a) The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 Related Party Disclosures and are reported within the related parties note disclosure (Note 8.4).

(b) Annualised employee equivalent is based on the time fraction worked over the reporting period.

## 8.4 RELATED PARTIES

The Commission is an independent statutory authority of the State of Victoria created under the *Equal Opportunity Act 2010* (and previous versions of this legislation) and reports to Parliament through the Attorney-General.

Related parties of the Commission include;

- all cabinet ministers and their close family members;
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements; and
- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over);

All related party transactions have been entered into on an arm's length basis.

**Key management personnel** of the Commission include:

- the Commissioner
- the Executive Director
- Ms Moana Weir – Board Member (Chairperson)
- Ms Jennifer Huppert – Board Member
- Ms Laurinda Gardner – Board Member
- Mr Timothy Goodwin – Board Member
- Mr Faddy Zouky – Board Member
- Mr Matthew Finnis – Board Member
- Ms Megan Boston – Board Member
- Mr Abeselom Nega – Board Member
- Ms Rebecca Dabbs – Board Member

### Compensation of KMPs

	2018	2017
	\$	\$
Short-term employee benefits	511,034	463,990
Post-employment benefits	38,953	38,928
Other long-term benefits	20,870	16,345
<b>Total</b>	<b>570,857</b>	<b>519,263</b>

### Transactions and balances with key management personnel and other related parties

Outside of normal citizen type transactions, there were no related party transactions that involved key management personnel, their close family members and their personal business interests. The Commission receives income from Government as shown in the Comprehensive Operating Statement. The Commission makes payments such as payroll tax, superannuation contributions and work cover to government related entities as shown in note 3.1.1 and audit fees to the Victorian Auditor-General's Office (VAGO) as shown in note 8.5.

## Other transactions

Other related transactions requiring disclosure under the Directions of the Minister for Finance have been considered and there are no matters to report.

### 8.5 REMUNERATION OF AUDITORS

	2018	2017
	\$	\$
<b>Victorian Auditor-General's Office</b>		
Audit of the financial statements	22,700	22,100
<b>Total remuneration of auditors</b>	<b>22,700</b>	<b>22,100</b>

### 8.6 SUBSEQUENT EVENTS

There are no subsequent events to disclose.

## 8.7 AUSTRALIAN ACCOUNTING STANDARDS ISSUED THAT ARE NOT YET EFFECTIVE

Certain new Australian Accounting Standards (AAS) have been published which are not mandatory for the 30 June 2018 reporting period. DTF assesses the impact of all these new standards and advises the Commission of their applicability and early adoption where applicable.

Topic	Key requirements	Effective date
AASB 9 Financial Instruments	The key changes introduced by AASB 9 include simplified requirements for the classification and measurement of financial assets, a new hedging accounting model and a revised impairment loss model to recognise impairment losses earlier, as opposed to the current approach that recognises impairment only when incurred.	1 January 2018
AASB 2014-1 Amendments to Australian Accounting Standards [Part E Financial Instruments]	Amends various AASs to reflect the AASB's decision to defer the mandatory application date of AASB 9 to annual reporting periods beginning on or after 1 January 2018; as a consequence of Chapter 6; and to amend reduced disclosure requirements.	1 January 2018
AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9	Amends various AASs to incorporate the consequential amendments arising from the issuance of AASB 9.	1 January 2018
AASB 15 Revenue from Contracts with Customers	The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer. Note that amending standard AASB 2015-8 Amendments to Australian Accounting Standards – Effective Date of AASB 15 has deferred the effective date of AASB 15 to annual reporting periods beginning on or after 1 January 2018, instead of 1 January 2017.	1 January 2018
AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	Amends the measurement of trade receivables and the recognition of dividends. Trade receivables, that do not have a significant financing component, are to be measured at their transaction price, at initial recognition.	1 January 2017, except amendments to AASB 9 (Dec 2009) and AASB 9 (Dec 2010) apply 1 January 2018.
AASB 2015-8 Amendments to Australian Accounting Standards – Effective Date of AASB 15	This standard defers the mandatory effective date of AASB 15 from 1 January 2017 to 1 January 2018.	1 January 2018

Topic	Key requirements	Effective date
AASB 2016-7 Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not-for-Profit Entities	This standard defers the mandatory effective date of AASB 15 for not-for-profit entities from 1 January 2018 to 1 January 2019.	1 January 2019
AASB 16 Leases	The key changes introduced by AASB 16 include the recognition of most operating leases (which are currently not recognised) on balance sheet which has an impact on net debt.	1 January 2019
AASB 1058 Income of Not-for-Profit Entities	This Standard will replace AASB 1004 Contributions and establishes principles for transactions that are not within the scope of AASB 15, where the consideration to acquire an asset is significantly less than fair value to enable not-for-profit entities to further their objectives. The restructure of administrative arrangement will remain under AASB 1004.	1 January 2019
AASB 2016-8Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities	This Standard amends AASB 9 and AASB 15 to include requirements and implementation guidance to assist not-for-profit entities in applying the respective standards to particular transactions and events. The amendments: <ul style="list-style-type: none"> <li>• require non-contractual receivable arising from statutory requirements (i.e. taxes, rates and fines) to be initially measured and recognised in accordance with AASB 9 as if those receivables are financial instruments; and</li> <li>• clarifies circumstances when a contract with a customer is within the scope of AASB 15</li> </ul>	1 January 2019

## 8.8 GLOSSARY OF TECHNICAL TERMS

The following is a summary of the major technical terms used in this report.

**Amortisation** is the expense that results from the consumption, extraction or use over time of a non-produced physical or intangible asset. This expense is classified as an 'other economic flow'.

**Commitments** include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources.

**Comprehensive result** is the amount included in the comprehensive operating statement representing total change in net worth other than transactions with owners as owners.

**Controlled item** generally refers to the capacity of a department to benefit from that item in the pursuit of the entity's objectives and to deny or regulate the access of others to that benefit.

**Current grants** are amounts payable or receivable for current purposes for which no economic benefits of equal value are receivable or payable in return.

**Depreciation** is an expense that arises from the consumption through wear or time of a produced physical or intangible asset. This expense is classified as a 'transaction' and so reduces the 'net result from transaction'.

**Effective interest method** is the method used to calculate the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset or, where appropriate, a shorter period.

**Employee benefits expenses** include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, redundancy payments, defined benefits superannuation plans, and defined contribution superannuation plans.

**Financial asset** is any asset that is:

- (a) cash;
- (b) an equity instrument of another entity;
- (c) a contractual right:

- to receive cash or another financial asset from another entity; or
- to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or

(d) a contract that will or may be settled in the entity's own equity instruments and is:

- a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or
- a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

**Financial instrument** is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

**Financial liability** is any asset that is:

(a) a contractual obligation:

- to deliver cash or another financial asset to another entity; or
- to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity; or

(b) a contract that will or may be settled in the entity's own equity instruments and is:

- a non-derivative for which the entity is or may be obliged to deliver a variable number of the entity's own equity instruments; or
- a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose, the entity's own equity instruments do not include instruments that are themselves contracts for the future receipt or delivery of the entity's own equity instruments.

**Financial statements** comprises:

- (a) a balance sheet as at the end of the period;
- (b) a comprehensive operating statement for the period;
- (c) a statement of changes in equity for the period;
- (d) a cash flow statement for the period;
- (d) notes, comprising a summary of significant accounting policies and other explanatory information;
- (e) comparative information in respect of the preceding period as specified in paragraph 38 of AASB 101 Presentation of Financial Statements; and
- (f) a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 41 of AASB 101.

**General government sector** comprises all government departments, offices and other bodies engaged in providing services free of charge or at prices significantly below their cost of production. General government services include those that are mainly non-market in nature, those that are largely for collective consumption by the community and those that involve the transfer or redistribution of income. These services are financed mainly through taxes, or other compulsory levies and user charges.

**Interest expense** represents costs incurred in connection with borrowings. It includes interest on advances, loans, overdrafts, bonds and bills, deposits, interest components of finance lease repayments, and amortisation of discounts or premiums in relation to borrowings.

**Interest income** includes unwinding over time of discounts on financial assets and interest received on bank term deposits and other investments.

**Leases** are rights to use an asset for an agreed period of time in exchange for payment. Leases are classified at their inception as either operating or finance leases based on the economic substance of the agreement so as to reflect the risks and rewards incidental to ownership. Leases of infrastructure, property, plant and equipment are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of

ownership from the lessor to the lessee. All other leases are classified as operating leases.

**Net acquisition of non-financial assets**

(from transactions) are purchases (and other acquisitions) of non-financial assets less sales (or disposals) of non-financial assets less depreciation plus changes in inventories and other movements in non-financial assets. Includes only those increases or decreases in non-financial assets resulting from transactions and therefore excludes write-offs, impairment write-downs and revaluations.

**Net financial liabilities** is calculated as liabilities less financial assets, other than equity in public non-financial corporations (PNFC) and public financial corporations (PFC). This measure is broader than net debt as it includes significant liabilities, other than borrowings (e.g. accrued employee liabilities such as superannuation and long service leave entitlements). For the PNFC and PFC sectors, it is equal to negative net financial worth.

**Net financial worth** is equal to financial assets minus liabilities. It is a broader measure than net debt as it incorporates provisions made (such as superannuation, but excluding depreciation and bad debts) as well as holdings of equity. Net financial worth includes all classes of financial assets and liabilities, only some of which are included in net debt.

**Net lending/borrowing** is the financing requirement of government, calculated as the net operating balance less the net acquisition of non-financial assets. It also equals transactions in financial assets less transactions in liabilities. A positive result reflects a net lending position and a negative result reflects a net borrowing position.

**Net operating balance or net result from transactions** is a key fiscal aggregate and is revenue from transactions minus expenses from transactions. It is a summary measure of the ongoing sustainability of operations. It excludes gains and losses resulting from changes in price levels and other changes in the volume of assets. It is the component of the change in net worth that is due to transactions and can be attributed directly to government policies.

**Net result** is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period,

excluding those classified as 'other non-owner movements in equity'.

**Net worth** is calculated as assets less liabilities, which is an economic measure of wealth.

**Non-financial assets** are all assets that are not financial assets. It includes inventories, land, buildings, infrastructure, road networks, land under roads, plant and equipment, cultural and heritage assets, intangibles and biological assets such as commercial forests.

**Non-produced assets** are assets needed for production that have not themselves been produced. They include land, subsoil assets, and certain intangible assets. Non-produced intangibles are intangible assets needed for production that have not themselves been produced. They include constructs of society such as patents.

**Operating result** is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those that are classified as 'other non-owner movements in equity'. Refer also 'net result'.

**Other economic flows included in net result** are changes in the volume or value of an asset or liability that do not result from transactions. In simple terms, other economic flows are changes arising from market remeasurements. They include gains and losses from disposals, revaluations and impairments of non-current physical and intangible assets; fair value changes of financial instruments and agricultural assets; and depletion of natural assets (non-produced) from their use or removal.

**Other economic flows - other comprehensive income** comprises items (including reclassification adjustments) that are not recognised in net result as required or permitted by other Australian Accounting Standards. They include changes in physical asset revaluation surplus; share of net movement in revaluation surplus of associates and joint ventures; and gains and losses on remeasuring available-for-sale financial assets.

**Payables** includes short and long-term trade debt and accounts payable, grants, taxes and interest payable.

**Produced assets** include buildings, plant and equipment, inventories, cultivated assets and certain intangible assets. Intangible produced assets may include computer software, motion picture films and research and development costs (which does not include the start-up costs associated with capital projects).

**Receivables** include amounts owing from government through appropriation receivable, short and long-term trade credit and accounts receivable, accrued investment income, grants, taxes and interest receivable.

**Sales of goods and services** refers to income from the direct provision of goods and services and includes fees and charges for services rendered, sales of goods and services, fees from regulatory services and work done as an agent for private enterprises. It also includes rental income under operating leases and on produced assets such as buildings and entertainment, but excludes rent income from the use of non-produced assets such as land. User charges includes sale of goods and services income.

**Supplies and services** generally represent cost of goods sold and the day to day running costs, including maintenance costs, incurred in the normal operations of the Commission.

**Transactions** are those economic flows that are considered to arise as a result of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows into an entity such as depreciation, where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Taxation is regarded as mutually agreed interactions between the government and taxpayers. Transactions can be in kind (e.g. assets provided/given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the Government.

## 8.9 STYLE CONVENTIONS

Figures in the tables and in the text have been rounded. Discrepancies in tables between totals and sums of components reflect rounding.





## APPENDIX

# Complaints data

Complaints under the Equal Opportunity Act and Racial and Religious Tolerance Act by area and attribute for 2015–16, 2016–17, 2017–18

	Accommodation			Clubs			Education			Employment			
	15–16	16–17	17–18	15–16	16–17	17–18	15–16	16–17	17–18	15–16	16–17	17–18	
Age	7	4	5		2	1	4	2	4	83	82	64	
Authorising and assisting								4					
Breastfeeding							3		2	5	3	6	
Carer status	12	7	10	1			3		6	62	76	64	
Disability	38	69	68	2	2		47	68	67	258	289	282	
Discriminatory information request													
Employment activity										114	102	113	
Expunged homosexual conviction													
Gender identity	1		3				2		2	1	10	6	
Industrial activity										17	16	23	
Lawful sexual activity			3							1	11	3	
Marital status	6	2	3							10	10	11	
Parental status	11	4	10	1			4	3	2	66	60	50	
Personal association	4	15	7		1		1	1		9	7	16	
Physical features			1				11	2	1	62	31	40	
Political belief or activity									2	3	2	3	
Pregnancy		1	3				3			33	38	23	
Race	16	4	13		1		20	12	20	100	56	109	
Racial vilification													
Religious belief or activity	1		4				16	4	3	22	22	23	
Religious vilification													
Sex	7	4	6			2	8	5	7	130	121	145	
Sexual harassment	3	1				2	1	3	1	138	116	144	
Sexual orientation	1		3				3		6	25	22	22	
Victimisation													
<b>Total</b>	<b>107</b>	<b>111</b>	<b>139</b>	<b>4</b>	<b>6</b>	<b>5</b>	<b>126</b>	<b>104</b>	<b>123</b>	<b>1139</b>	<b>1074</b>	<b>1147</b>	

\*Complaints that relate to any provision of the Act(s) that do not require an area of public life to be claimed. That is, prohibited conduct that can occur in any context.

	Goods/services			Local government			No area required*			Sport			Total		
	15-16	16-17	17-18	15-16	16-17	17-18	15-16	16-17	17-18	15-16	16-17	17-18	15-16	16-17	17-18
	29	37	18								4	2	123	131	94
							22	22	6				22	18	6
		7	3										8	10	11
	15	23	12							1			94	106	92
	197	163	245							2	5	1	544	596	663
							5	5	5				5	5	5
													114	102	113
	6	7	10										10	17	21
													17	16	23
	5	3	10										6	14	16
	8	5	11										24	17	25
	9	16	10							1			92	83	72
	22	23	29										36	47	52
	39	15	19										112	48	61
	5		2	2	2								10	2	7
	2	1	3										38	40	29
	60	36	62								1	3	196	110	207
							9	9	4				9	3	4
	15	11	35										54	37	65
							4	4	14				4	5	14
	49	40	63							1	2	3	195	172	226
	28	11	9										170	131	156
	12	10	34										41	32	65
							192	192	219				192	164	219
	<b>501</b>	<b>408</b>	<b>575</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>232</b>	<b>232</b>	<b>248</b>	<b>5</b>	<b>12</b>	<b>9</b>	<b>2116</b>	<b>1906</b>	<b>2246</b>

## Issues raised from enquiries 2015–16, 2016–17, 2017–18

Issue	2015–16	2016–17	2017–18	3-year total
Age	402	411	318	1131
Authorising and assisting	30	47	8	85
Breastfeeding	27	31	36	94
Carer status	308	321	234	863
Charter of Human Rights	157	242	146	545
Child protection	14	34	24	72
Court	70	72	80	222
Criminal record	39	42	22	103
Disability	1808	1749	1845	5402
Discriminatory advertisement	3	15	1	19
Discriminatory information request	56	73	58	187
Education	13	35	35	83
Employment activity	273	279	261	813
Employment law	266	298	224	788
Equal Opportunity Act – information provided	*	1060	900	1960
Expunged homosexual conviction	*	2	1	3
Family court	28	23	16	67
Gender identity	59	81	72	212
Government – Federal	39	58	63	160
Government – Local	8	18	11	37
Government – State	12	29	12	53
Homelessness	4	12	8	24
Indigenous	2	15	9	26
Industrial activity	60	50	37	147
Information provided	3359	1308	1240	5907
Involuntary patient	30	34	21	85
Lawful sexual activity	30	55	26	111
Marital status	76	104	78	258
Media	6	12	8	26
No jurisdiction	1045	1483	1716	4244
Parental status	289	261	218	768

<b>Issue (continued)</b>	<b>2015–16</b>	<b>2016–17</b>	<b>2017–18</b>	<b>3-year total</b>
Personal association	99	105	80	284
Physical features	243	184	159	586
Police	78	109	74	261
Political belief or activity	59	29	33	121
Pregnancy	140	110	116	366
Prisons	28	66	25	119
Privacy	17	21	9	47
Publications – Commission	81	72	48	201
Race	608	473	630	1711
Racial vilification	66	54	50	170
Religious belief or activity	181	146	160	487
Religious vilification	28	27	27	82
Racial and Religious Tolerance Act – information provided	*	36	35	71
Sex	472	559	447	1478
Sexual harassment	139	98	138	375
Sexual orientation	204	125	89	418
Tenancy	204	125	89	418
Training requests	42	61	41	144
Transport	0	1	4	5
Victimisation	382	300	346	1028
WorkCover	6	9	4	19
<b>Total</b>	<b>11,823</b>	<b>11,210</b>	<b>10,675</b>	<b>33,708</b>





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