



Victorian Equal Opportunity
& Human Rights Commission

2018–19

Annual Report



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Victorian Equal Opportunity and Human Rights Commission Annual Report 2018–19

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The Victorian Equal Opportunity and Human Rights Commission respectfully acknowledges and celebrates the Traditional Owners of the lands throughout Victoria and we pay our respects to their Elders, past and present.

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2018-19

Annual Report

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 2019.

Yours sincerely

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

Moana Weir – Chairperson
Victorian Equal Opportunity and Human Rights Commission

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Introduction

The past year has seen very public debate on issues that are at the heart of what the Commission stands for: freedom from sexual harassment and discrimination; better protection for those who face vilification or harm because of their race, religion, sexual orientation or gender identity; much-needed scrutiny into our mental health system; and holding to account the institutions that are entrusted to care for vulnerable members of our communities. We have worked across all of these issues and helped bring a human rights focus to judicial decisions, government policies and practices, education systems, organisational cultures and communities across Victoria.

It is often remarked that Victoria has the most progressive equal opportunity and human rights framework across Australia. While that is true, in some respects we can also see that it is time to consider what greater protections and stronger laws are required to ensure there is appropriate accountability for the protection of equal opportunity and human rights in our workplaces, sporting clubs, hospitals, prisons and schools and how these rights translate for all Victorians.

This year we have advocated for greater powers of enforceability under the Equal Opportunity Act. This would mean increased accountability for employers, service providers and governments to ensure they are preventing discrimination and harassment and that there are more serious consequences when that fails to occur. It would also help shift the heavy burden away from individuals to make complaints.

Enforceability is the pointy end of the system and is necessary in some circumstances, but our work this year also shows how important it is to work with employers, services providers and public authorities in a collaborative and innovative way to help create cultures and systems that are inclusive, respectful and safe.

This year marks the third and final phase of the groundbreaking work we began with Victoria Police in 2015. Phase 3 of our independent review into sex discrimination and sexual harassment analyses the steps Victoria Police has taken to address an entrenched culture of harassment and inequality and what has changed in the organisation as a result. This unique partnership has resulted in a two per cent reduction in the gender pay gap and an almost 20 per cent increase in the uptake of flexible work. Women's representation at various ranks and roles has also increased, and women comprised 40 per cent of Command appointments between 2015 and 2018.

This year the Commission also piloted Raise It!, a dynamic program supported by the Office for Women that combines digital tools, staff resources and intensive education to help employers and employees tackle difficult conversations about sexual harassment, pregnancy discrimination and flexible work. The success of the approach is evidenced by 85 per cent of participants saying they felt better prepared to make a complaint about sexual harassment and 78 per cent reporting increased confidence to make a request for parental leave or flexible work. In addition to Raise It!, the Commission delivered 367 education and training sessions to 6930 participants.

This year the Commission also conducted a major investigation into discrimination on the basis of mental health in travel insurance. The investigation found that, in an eight-month period, three major travel insurers sold more than 365,000 policies

containing terms that discriminated against people with mental health conditions. As a result of this investigation, the insurers who took part all removed, or took steps to remove, discriminatory blanket mental health exclusions from their travel insurance policies.

The Commission also advocates for human rights and equality by making interventions in our legal proceedings. This year we continued our involvement in several ongoing legal cases, which resulted in positive outcomes for those involved, including disability access in residential buildings and the importance of considering Aboriginal cultural rights in court decisions. You can read more about these interventions on page 36.

We also continued to build a human rights culture across the public sector through targeted education sessions, engaging departmental leadership and working with vulnerable communities to make them more aware of their rights and how to access assistance.

The ability to reach all Victorians is very important for the Commission and this year we focused on improving our accessibility through greater community engagement and the redevelopment of our website which is accessed by more than half a million people every year. The new website and a simplified complaints process will be launched later in 2019.

Much of our work continues to be helping individuals resolve their issues of discrimination. This year we took more than 30 enquiries each day, which led to 910 formal complaints raising almost 2000 discrete issues. Most complaints related to discrimination on the basis of a disability, with the next most common areas of complaint being sex discrimination, race and sexual harassment, and 96 per cent of our clients reported satisfaction with the process and service. We use what we learn through our individual dispute resolution service to advocate for changes to the structures, systems and policies that entrench inequality.

Promoting and protecting human rights is not always easy work. The Commission is lucky to have such talented and dedicated staff and such an engaged and broad range of stakeholders that are similarly dedicated to improving the lives of all Victorians.



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

Moana Weir
Chairperson



A handwritten signature in black ink, appearing to read 'Kristen Hilton'.

Kristen Hilton
Victorian Equal Opportunity
and Human Rights Commissioner

SECTION 1

About the Commission

The Victorian Equal Opportunity and Human Rights Commission is an independent statutory body with responsibilities under three pieces of legislation. It reports to Parliament through the Attorney-General.

Our laws

- The *Equal Opportunity Act 2010* makes it against the law to discriminate against people on the basis of a number of personal characteristics and prohibits sexual harassment and victimisation. It also includes a positive duty, which requires all organisations covered by the law – including government, business, employers and service providers – to take reasonable and proportionate measures to eliminate discrimination, sexual harassment and victimisation as far as possible.
- The *Racial and Religious Tolerance Act 2001* makes it against the law to vilify people because of their race or religion.
- The *Charter of Human Rights and Responsibilities Act 2006* (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

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

Our mission

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

Strategic plan

During 2017–2022 we will focus on four priorities as outlined in our *Strategic Plan: Upholding human rights close to home*. We set these priorities based on how we can best contribute to the change we want to see, considering our mandate, expertise and the current needs in the community.

This plan sets the direction for our work towards achieving our long-term goals: for human rights to be central to law and policy development, for people to value and stand up for human rights, and for institutions across sectors to champion human rights and develop, adopt and drive leading practice.

The Commission is a dynamic organisation and we will continue to be responsive to matters of public policy, law and practice that concern equality and human rights.

We will continue to evaluate the work we are doing under these priorities and consider the impact it is having in 2019.

Strategic priorities

- Embedding a human rights culture
- Improving workplace equality
- Protecting human rights in closed environments
- Reducing racism

Our principles

We will ensure that:

- we make human rights accessible and resonate for all Victorians
- we lead with evidence and research
- our work is designed to have a transformative impact
- we invest in our people to be the best human rights organisation we can be.

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 focus 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

The 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

The Legal and Dispute Resolution Branch 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

The Education and Engagement Branch 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

The Policy and Research Branch 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

The Communications and Campaigns Branch 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

The Business Services Branch 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.

SECTION 2

2018–19 in review

The Commission’s 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 2018–19 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. We also use the information to inform our work to address systemic discrimination.

Dispute resolution service review

The Commission provides a dispute resolution service under the Equal Opportunity Act and Racial and Religious Tolerance Act. This service is central to the Commission’s role in protecting and promoting human rights.

In 2018, the Commission commenced a review of its dispute resolution service to improve the way we resolve complaints for members of the community.

We used our dispute resolution principles in the Equal Opportunity Act as guidance for the goals of our services, including that we seek to ensure:

- we provide dispute resolution as early as possible
- we provide tailored and flexible dispute resolution services
- the dispute resolution process is fair to all parties
- dispute resolution is voluntary
- dispute resolution is consistent with objectives of the Act.

The review identified a number of efficiencies to improve our service delivery. Following the review, the Commission increased staffing levels to the dispute resolution team, leading to a significant improvement in the amount of complaints the Commission is able to allocate and resolve efficiently.

The Commission has commenced a number of new pilots to trial changes to our service, including a greater focus on early dispute resolution. Our goal is to ensure that our dispute resolution service continues to be best practice, as efficient as it can be, and that access is simple and effective.

The Commission’s dispute resolution service 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 experiences we hear about are varied – but consistent across them is the serious impact of discrimination and harassment. The outcomes vary also, from financial compensation to an apology or training being provided in workplaces. There are examples of the complaints we receive throughout this report.

Complaints

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).

The Commission finalised 910 complaint files in 2018–19, including some files that were opened in the previous financial year. While there was a slight drop in the number of issues raised by complainants this year, figures have remained steady and indicate similar patterns for the type and nature of complaints. The most complaints were again about disability discrimination, with 595 complaints being recorded. The next most common area of complaint was race, followed by sex and sexual harassment.

10 most common attributes of complaint under the Equal Opportunity Act and Racial and Religious Tolerance Act for 2018–19

Attribute	Total
Disability	595
Race	188
Sex	169
Sexual harassment	122
Employment activity	115
Age	100
Carer status	81
Parental Status	68
Religious belief/activity	56
Physical features	39

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

2016–17 748 files raising 1906 issues

2017–18 908 files raising 2246 issues

2018–19 890 files raising 1877 issues

The Commission finalised 76 per cent of complaint files within six months of receipt. Of all complaint files finalised, 35.7 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 96 per cent was achieved.

Disability discrimination

A woman who is legally blind wanted to undertake a legal transcriptionist course via an online education provider. While the course is suitable for people who are blind, the initial enrolment test is not and requires people to have another person (friend or family) to assist them with the test. The woman did not have anyone to assist her and said that even if she did she should be able to do this independently. She made a complaint to the Commission and through the conciliation process the course provider agreed to change the enrolment test for people with visual impairments to be assisted with an audio tape.

Age and gender discrimination

A woman working for a public authority alleged she was subject to discrimination and unfavourable treatment due to her age and gender. She said her manager said he wished she would hurry up and retire, and that there were too many women in the office and on their team. The complainant said that she felt undervalued and excluded by these comments. The public authority agreed to attend conciliation at the Commission to resolve the complaint. The complaint was resolved with an agreement that the public authority pay the complainant \$50,000 in compensation.

Race discrimination

An Indian woman made a complaint alleging she had to endure repeated racist insults and bullying from a colleague. She alleged that person said 'these people think that they can come to this country and tell me what to do' and also 'I do not want to speak to any Indians'. The woman made two internal complaints about the colleague, and said she did not receive any feedback. After the complaints were made, the colleague would walk past the woman's desk and say 'something smells terrible around here'. The respondent said that they took all the complainant's complaints seriously and spent time and resources investigating the complaints. They agreed to participate in conciliation and the complaint was resolved with an agreement that the respondent pay \$15,000 compensation.

Restorative justice scheme

The first recommendation of the *Independent review into sex discrimination and sexual harassment, including predatory behaviour in Victoria Police – Phase 1 report*, released in late 2015, was for a restorative engagement initiative and reparation scheme to be established.

The Commission entered into an arrangement with Victoria Police to establish an interim restorative engagement scheme to resolve complaints about sex discrimination and sexual harassment. This scheme operated as a modified version of the Commission's existing dispute resolution service and offered victims/survivors an immediate restorative engagement pathway, one not contingent on the full scheme called for in Recommendation 1 being operational.

The interim restorative engagement scheme is open to current and former employees of Victoria Police who have experienced sex discrimination and/or sexual harassment. Eligibility is broad and based on whether a person's account is plausible. A formal complaint under the Equal Opportunity Act is not needed. Victoria Police and the complainant agree to conciliate the matter at the Commission. As part of the process, a senior representative of Victoria Police attends the conciliation. Following restorative engagement principles, the Commission facilitates a process of learning and acknowledgement over two sessions.

In the first session, the complainant, a Victoria Police representative and a conciliator come together in a safe, facilitated environment, in which the complainant shares what has happened to them and seeks verbal acknowledgement of the harm experienced and an apology. After allowing time for reflection and healing, the parties come together again to reach a mutually acceptable resolution. Common outcomes include a written statement of regret, reinstatement of leave and payment of medical expenses and compensation.

Of the 33 complaints received by the Commission, 32 were made by women and one by a man. The most common issues raised in those complaints were:

- sex discrimination (27 complaints, or 81.8 per cent of the complaints received)
- sexual harassment (25 complaints or 75.8 per cent)
- victimisation (15 complaints or 45.5 per cent).

Other issues raised were discrimination on the basis of sexual orientation, parental or carer status and pregnancy. Of the complainants who participated in the scheme, 14 received compensation, 11 received a statement of regret, four had entitlements reinstated and one was transferred to another work location.

Information service and enquiries

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 2018–19, the Commission received 8297 enquiries from people, raising 9868 issues of discrimination. This is a slight decrease on the previous year, partly explained by improved delivery of information about our services to reduce the number of enquiries out of our jurisdiction. Enquiries about religious belief or activity have increased by 21 per cent, which is the highest number of enquiries in a three-year period. Enquiries about criminal records, discriminatory advertisements, employment activity and lawful sexual activity all increased in 2018–19, while sexual harassment and sexual orientation both dropped slightly from last year, when there were higher numbers due to public conversations during the marriage equality debate and the #MeToo movement.

In the past three years, the Commission received:

2016–17 8278 enquiries raising 11,210 issues

2017–18 8585 enquiries raising 10,675 issues

2018–19 8297 enquiries raising 9868 issues

In response to direct requests from individuals and organisations, the Commission distributed more than 6000 pieces of printed material in 2018–19, including brochures on discrimination, postcards, magnets, badges, guidelines and research reports.

10 most common issues raised from enquiries

Issue	2018–19
Disability	1710
No jurisdiction	1137
Race	607
Sex	418
Sexual harassment	374
Age	331
Employment activity	303
Victimisation	292
Parental status	230
Carer status	207

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

Research

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

Independent review into sex discrimination and sexual harassment, including predatory behaviour, in Victoria Police

Phase 3 audit and review

Five years ago, the Commission was approached by Victoria Police to investigate the nature, prevalence, drivers and impact of sex discrimination and sexual harassment, including predatory behaviour, in their organisation. There were several important motivators for this work, but one of the critical questions for Victoria Police was: 'How can we effectively respond to family and gendered violence if our own organisation is not a safe place for women to come to work?'

Victoria Police, as one of the state's largest employers, is a microcosm of social, cultural and economic structures, and the story of women in Victoria Police is in many ways tainted by long-standing sex discrimination, inequality and gendered abuse of power. Over the course of five years, the Commission has spent thousands of hours in conversation with women who have been sidelined, denigrated and disrespected in the workplace. We have also seen the organisation develop a deeper understanding of what gender equality looks like and how to embed it.

Throughout 2018–19 the Commission worked on the third and final phase of the independent review.

Phase 3 assesses:

- the progress Victoria Police has made in implementing the 20 recommendations that the Commission made in the phase 1 report

The change so far

Previous work on the review has resulted in key changes to embed gender equality in Victoria Police, including:

- a new parental leave backfill scheme
- a policy of 'all-roles flex'
- specialist units to respond to experiences of workplace harm
- better access to promotional and progression training for employees, regardless of their location or work pattern
- increased leadership opportunities for women across the organisation
- new forums to provide women with a key strategic voice in the organisation reduced risks of workplace for recruits during training.

- the state of gender equality in Victoria Police in 2018 and identifies areas where it still needs to improve in order to embed gender equality by 2030.

The Commission intends for the phase 3 report to equip Victoria Police with robust evidence, guidance and recommendations to take this important work forward on its own. The phase 3 audit was released in August 2019.

Proud, visible, safe: Responding to workplace harm experienced by LGBTI employees in Victoria Police

In May 2019, Victoria Police and the Victorian Equal Opportunity and Human Rights Commission released *Proud, visible, safe*, a report examining the experiences of LGBTIQ employees at Victoria Police in May 2019. The report was launched at a community event at Footscray Police Station to celebrate the International Day against Homophobia, Biphobia, Intersexism and Transphobia (IDAHOBIT) on 17 May.

In the report, Victoria Police employees describe a hypermasculine and heteronormative culture that normalises homophobic attitudes and feeds rigid stereotypes about LGBTIQ employees in some workplaces. The report finds that Victoria Police is committed to building an organisational culture that is safe for LGBTIQ employees – but that it still has work to do.

The report recommends that Victoria Police adopts measures to strengthen its responses to workplace harm against LGBTIQ employees, including by providing clear and consistent pathways for reporting harm, appropriate training for staff and the importance of strong and visible leadership on LGBTIQ issues.

Proud, visible, safe continues the Commission's work with Victoria Police to address sex discrimination and sexual harassment, including predatory behaviour, in the organisation.

Stories from Victoria Police

'There have been other men in the organisation that have been 'out' for longer than I have, and their experiences have been very poor. Because I came 'out' as a Sergeant, I had the advantage of rank, but if you're a Constable 'out' in the 1980s it's harder. Some of them have had terrible physical treatment.'

'When I first joined Victoria Police in 1996, there was an underlying homophobic culture. I believe this was probably a reflection of some of the community's views also. It would have been extremely difficult to be gay in Victoria Police back then. It took some brave individuals to come 'out' and try to change the culture of Victoria Police.'

'From 2013 the organisation has really progressed, it has made significant inroads to make LGBTI a focus area. For example, there is the LGBTI Portfolio within Priority Communities Division. Victoria Police has also participated in Pride in Diversity starting in 2014, through AWEI [the Australian Workplace Equality Index]. It has been a journey of inclusion.'

Practice Guidance: Understanding your rights in the workplace and Victorian anti-discrimination law

The Victorian Equal Opportunity and Human Rights Commission partnered with Our Watch to develop this resource to help employees better understand their legal rights to protection from discrimination, sexual harassment and victimisation, and to a safe and healthy workplace.

Practice Guidance: Understanding your rights in the workplace and Victorian anti-discrimination law supports workplaces to implement standards set as part of the Workplace Equality and Respect project that was funded by the Victorian Government and led by Our Watch. The Workplace Equality and Respect project is a broader piece of work that aims to equip Victorian workplaces with the knowledge, skills and resources they need to create gender equitable structures, norms and practices.

Aboriginal cultural rights in youth justice centres

In July 2018, the Commission, together with the Commission for Children and Young People, published *Aboriginal cultural rights in youth justice centres*. The report drew on findings that strong cultural identity and connection to culture, country and community is a protective factor for the social and emotional wellbeing of Koori young people.

The report found that Aboriginal communities want to see significant improvement in the frequency, quality and evaluation of programs to protect and promote Aboriginal cultural rights. The report makes a number of recommendations to improve the cultural connection for Aboriginal youth in youth justice centres, and to build the awareness, understanding and use of cultural rights for those involved with youth justice centres. It calls on the Department of Justice and Community Safety to develop a social and emotional wellbeing strategy for Koori children in custody.

The Government is currently developing an Aboriginal Youth Justice Strategy, which will be informed by our report and recommendations.

Racism in sport resources

In late 2018 the Commission partnered with Vicsport to produce a video and suite of resources to help Victorians challenge racism when it appears in a sporting context. The project was funded by Sport and Recreation Victoria.

The video features Aboriginal sportspeople talking about their experiences of racism and their ideas about how it should be handled – not just by themselves, but also with support and intervention from friends, teammates, coaches and other sporting officials.

Two written resources were developed: *Racism is against the rules: a guide for sporting clubs and organisations* and *Racism is against the rules: a guide for players*.

Both resources offer information on addressing racism as well as contact details for organisations who can help, and also explain the obligations that sporting clubs and organisations have to ensure there is no place for racism in sport.

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 general enrolment programs, tailored workshops and organisational consultancy.

In 2018–19 the Commission delivered 367 education and training sessions to 6930 participants. This included 19 general enrolment sessions and 348 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 Education and Engagement Branch also continued to build the Commission's consulting practice, working with community, corporate and government stakeholders to drive leading practice in diversity and inclusion, and taking a collaborative approach to developing practical and tailored equal opportunity and human rights action plans. In 2018–19 we delivered tailored diagnostic reviews for employers and commenced a significant end-to-end program of work to support WorkSafe Victoria develop its inaugural Diversity and Inclusion Strategy and Action Plan.

Raise It! Conversations about sexual harassment and workplace equality

Raise It! was an innovative pilot project delivered in 2018–19 that was designed to help Victorian workers have constructive conversations to challenge discrimination and its root causes, and to build confidence and competence to have safe conversations about sexual harassment, pregnancy, parental leave and access to flexible work. The Commission undertook this work as research shows many people find talking about such topics very difficult and often do not know where to start to address inappropriate behaviour. Having a sexual harassment or flexible work policy is vital, but being able to put it into action is sometimes harder.

The Commission developed a series of activities for seven pilot sites to engage with, including a policy wellness check, tailored education program and a series of digital and hard-copy conversation starter toolkits.

An independent evaluation of the project was conducted, and a report delivered in May 2019 found that the pilot increased the awareness, knowledge and skills of participants about identifying, preventing and responding to sexual harassment and discrimination regarding flexible work, pregnancy and parental leave. Importantly, 85 per cent of participants said they feel better prepared to make a complaint about sexual harassment and 78 per cent reported increased confidence to make a request for parental leave or flexible work.

Several pilot sites have continued their partnership with the Commission to roll out an enhanced version of the program across their organisation

Raise It! Toolkits

Conversation starter kit

This mixed-media kit helps team leaders identify and schedule conversation topics to share with their teams, provides conversation prompts and aims to create safe workplaces where these conversations are embedded into every day at work.

Flexible work request planner

A digital toolkit providing pathways for both managers and employees to identify key talking points to have a practical, informed discussion about flexible work requests.

Sexual harassment support and response tool

Provides victims/survivors with information and support services, and bystanders with options they can take to challenge behaviour at work that may have crossed the line.

Parental leave and pregnancy planner

A digital toolkit providing information about rights and pathways for managers and employees to make a tailored plan to talk about adjustments to work while pregnant, request parental leave and talk about return to work.

Raise It! Pilot sites

- Arts Centre Melbourne
- Ambulance Victoria
- Games Development Association of Australia and The Arcade
- Plan International Australia
- Monash City Council
- Museums Victoria
- Yarra City Council

Sexual harassment discrimination

A young woman worked for a hotel company and experienced a series of issues with one of her managers that led to her making a complaint to the Commission. She alleged that the manager would criticise her performance in front of colleagues and that she was targeted more than other colleagues. She alleged that she was chastised for crying at work, called 'weak', and punished for 'transgressions' such as taking sick days.

Her allegations also included that her male manager told her what to wear and who she could see outside of work, punishing her at work if she saw someone he did not want her to see. She said that the manager drove her out of town to work at another location, booked accommodation together, and then coerced her into a sexual relationship. She believed that everything done before this time had been to 'groom' her for this specific moment. She felt he had isolated her from her family and friends and left her dependent on him.

After reporting her manager's sexual harassment, she found out he had told people she had a mental illness, to damage her credibility. There was an internal investigation following her complaint, but she felt it was incompetent and caused her further suffering. She then made a complaint to the Commission.

The respondent denied the allegations of sexual harassment and discrimination but agreed to attend conciliation at the Commission to resolve the complaint. The matter was resolved with an agreement that the complainant would resign, and that respondent would pay \$43,317.43 for pain and suffering, and \$1682.57 in leave entitlements.

Charter Education Program: Building a Culture of Human Rights in the Victorian Public Sector

This education program is a collaboration between the Commission and the Human Rights Unit of the Victorian Department of Justice and Community Safety.

The program supports public authorities in Victoria make human rights part of the everyday business of government. Throughout 2018–19 the Commission partnered with targeted public authorities to build human rights culture in the Victorian public sector (VPS) through the delivery of three key outputs:

- tailored education services to departments and agencies on how to apply the Charter to their workplace
- a suite of six online Charter education modules for VPS staff
- support to leaders across the VPS including the Charter Leaders Group.

Tailored education services

The Commission, together with the Human Rights Unit, delivered more than 450 education sessions on rights and obligations under the Charter for duty holders across the VPS, reaching more than 7800 public sector staff in face-to-face education sessions.

Among those public authorities engaged in the Charter Education Program, Corrections Victoria has undertaken Charter education services for leadership and supervisors in all adult prisons.

Charter of Human Rights online education program

In December 2018, the Commission launched six online education modules targeted toward the Victorian public sector and local government. The purpose of the modules is to introduce public sector staff to the Charter and provide a baseline awareness of rights and obligations under the Charter.

The six modules cover the following topics:

- an overview of the Charter
- protected rights and obligations under the Charter
- what it means to build a culture of human rights in Victoria
- complaints and remedies
- the Legislative process
- courts and tribunals

As of June 2019, 334 people registered to complete the online learning program.

Case study: Barwon Prison

'One of the most telling moments for me was when I realised that I'm not hamstrung or hindered if I use the Charter in my job. This is something people worry about.

'For example, I got a chance to use the Charter on the same day I received the Charter training, and it led to a positive outcome.

'We had a challenging prisoner who was very aware of the Charter and his human rights, as a lot of prisoners are. He was in a holding cell and was required to produce a urine sample. However, he was demanding to the prison staff that he wanted his lunch, and that it was against his human rights not to give it to him.

'We identified that the prisoner's human rights were engaged – he was hungry and had the right to be treated with dignity as a person. However, in this situation, providing him lunch would compromise the process, and we would only be delaying his lunch for a short time. We communicated to the prisoner that we'd considered his human rights but had decided it was justified to limit them in these circumstances. The prison staff rang me later and they told me that they couldn't believe how willingly the prisoner accepted the decision after that had been communicated to him.

'Considering the prisoner's human rights absolutely changed the situation for the better. I've always been about fairness and equality anyway, as a person. But that gave me a real insight into what we are required to do under the Charter. The reality is that we work in an environment where we have to limit a prisoner's human rights from time to time.'

Public sector leaders and the Charter Leaders Group

The Charter Education Program recognises that Charter education alone will not drive a culture of human rights. Leaders are central to efforts to build and sustain a positive human rights culture. The program is working with managers and leadership in partnering agencies to emphasise the role of leadership in promoting education activities as well as broader actions leaders may take under the Commission's human rights indicator framework. See page 36 for more information about the indicator framework.

The Charter Education Program is also supporting the work of the Charter Leaders Group (CLG), appointed by the Victorian Secretaries Board, to promote human rights and embed a human rights culture within the Victorian Public Sector.

The CLG was formed in early 2018 and comprises senior executive sponsors from each department, Victoria Police and Victorian Public Sector Commission. The purpose of the CLG is to give practical effect to the Charter by testing, demonstrating and role modelling how leadership can embed human rights practice in organisational core documents, systems and operational capacity.

The results have already indicated there is a growing understanding of human rights within the sector. The results from the 2018 VPS People Matters Survey suggest that public sector staff have increased awareness of how to apply the Charter in their day to day work. In response to the question, 'I understand how the Charter applies to my work', there was a 15 per cent increase in the number of staff who 'agree' or 'strongly agree' in 2018 (overall 76.2 per cent) as compared to the previous year (61.2 per cent in 2017).



**Increased understanding of
how the Charter works for
VPS staff**

Human rights in schools

In June 2018, the Commission commenced a project with the Department of Education and Training (DET) to promote a human rights approach to diversity and inclusion in Victorian schools.

This project has its origins in Held Back, a major research project the Commission undertook with DET in 2013, which focused on the needs of students with disabilities vulnerable to experiences of discrimination, and human rights abuses. While ensuring the inclusion of students with a disability continues to be a focus, this project delivered a broadly focused human rights approach that supports schools to improve inclusive practice and protect human rights for all students and their families.

The first stage of the work involved a close look at education settings to help identify leading practice and focus areas for human rights initiatives in schools. These findings were used to develop and deliver a professional education program, in partnership with DET, with more than 128 education professionals from 43 schools participating.

The second stage of the work engaged eight pilot schools to undertake a program of work to build sustainable commitment, staff capability and community engagement for embedding a human rights approach to diversity and inclusion as a long-term vision.

The project design includes:

- a wellness check process to inform the development of a tailored human rights action plan for each school
- a whole-of-school professional learning program
- a coaching program for school-based project leaders to build their capacity to lead this work in schools
- a suite of human-centred designed tools to consolidate and deepen the knowledge and skills of school staff to apply a human rights approach, and support schools to engage positively with parent and carer communities
- a community forum to inform parent and carer communities of their rights, and their role in promoting rights respecting school cultures.

The project concluded on 30 June, and we will continue working with DET to assess project resources and outcomes to inform the next stages of work.

The Charter of Human Rights and Responsibilities – A guide for Victorian public sector workers (second edition)

To help public authorities apply the Charter in their day-to-day work and build a human rights culture, the Commission has revised its guide for VPS workers.

This second edition of the guide supports the Victorian Government's renewed commitment to human rights education and the work the Commission is doing alongside public authorities to put people's human rights at the heart of the public service. The guide is designed as a practical tool to help public sector employees build their human rights knowledge and capability to contribute to a strong human rights culture. This edition also includes a step-by-step instruction to guide public sector staff on how to act compatibly with human rights and give proper consideration to human rights when making decisions.

The guide also helps simplify the obligation of public authorities – including government departments, local councils, and public sector employees – to give proper consideration to human rights when making a decision and to act compatibly with human rights. This reflects developments by courts and tribunals to clarify the operation of the Charter.

Working with diverse communities

Under the strategic priority of Reducing Racism, the Commission has undertaken several projects to raise awareness about people's rights under our laws.

Multicultural and Multifaith Engagement Action Plan

The Multicultural and Multifaith Engagement Action Plan (MMEAP) was launched in 2018 after an extensive consultation with multicultural and multifaith community leaders and members, key community agencies and advocates.

The MMEAP is designed to ensure greater numbers of Victorians from multicultural and multifaith communities, and their advocates, have the confidence and information to access the Commission and exercise their rights. This important piece of work is aligned with the Commission's five-year Strategic Plan and, in particular, the priority area of Reducing Racism.

Promoting and protecting the human rights of multicultural and multifaith people in Victoria contributes to the promotion and protection of human rights for all people in Victoria. Further, the MMEAP contributes to the Commission's vision of making Victoria a more inclusive place where all people are treated with dignity and respect.

The Commission has heard from many people who have experienced racism and who often do not make a complaint, either for fear of a negative impact such as losing their job or accommodation, or because they are not aware of how the Commission can help.

What we heard

- A woman who worked as Vietnamese interpreter in a hospital who was denied leave for the Lunar New Year because her manager did not recognise its cultural significance.
- A young retail worker whose parents told us how her co-workers called her 'Chinese-y' and imitated her accent. Her manager knew about the behaviour but did nothing.
- Aboriginal Victorians have shared with us the unfair treatment they often receive in the provision of goods and services. One woman told us about how a doctor had refused to treat her unless she paid up front; another told us about how she and her daughters were followed around a store while shopping and then subjected to bag checks when no other customers were. They felt shamed and humiliated.

Reducing Racism Project

The Reducing Racism project is embedded in the MMEAP and is dedicated to addressing the harmful and persistent racism, religious discrimination and racial and religious vilification experienced by multifaith African communities and the Muslim community.

By partnering with organisations who work closely with various African and Muslim groups, the project aims to empower these groups to exercise their rights and to report incidents of harm. The project's elements include:

- delivering co-designed education programs
- establishing an African Ambassadors program
- creating an information campaign based on storytelling
- developing a digital reporting tool to provide new entry points for people to report discrimination or vilification to the Commission.

Co-designed education programs and resources

The Commission has delivered tailored training programs to community and local government organisations to not only provide information on human rights and equal opportunity, but also to empower participants to deliver their own information sessions.

A variety of co-designed programs and resources have been delivered to organisations including:

- Australian Muslim Women's Centre for Human Rights
- Ethnic Council of Shepparton and District
- Islamic Council of Victoria
- City of Whittlesea, City of Darebin and City of Yarra

to provide co-designed and collaborative workshops to members of their culturally diverse communities.

African Ambassador program

The Commission partnered with the Nelson Mandela Day Commemorative Committee to deliver a training program to African Victorians aged between 17 and 36. A total of 23 participants received training on leadership skills, conflict resolution, the southern African philosophy of ubuntu and human rights and equal opportunity laws.

This was followed by a series of human rights advocacy, storytelling and community engagement skills sessions for 10 participants who wanted to commit to sharing their knowledge to the wider community. A graduation ceremony for the ambassadors was held and attended by key stakeholders from community and government, including the Parliamentary Secretary for Multicultural Affairs Josh Bull.

Storytelling campaign

In discussions with members of Victoria's multicultural and multifaith communities, the stories of racism and vilification are powerful and ever-present. Stories like these show how important it is to continue efforts to create a fair, safe and inclusive community, and how important it is to listen to people who experience racism.

The Commission worked with three young African Australians to hear about their everyday experiences of racism and to develop short films to explain the impact these experiences have had. The films give great insight into the issue of racism, and individual and community responses, as well as their vision for a more unified Australia.

Pilot of a new digital reporting tool

In partnership with Code for Australia, the Commission developed a community reporting tool that provides new pathways for people to access the Commission. The tool is a simple form that is designed to be embedded on the websites of participating community organisations and local councils. The tool allows people visiting those websites to share their experiences of racism and discrimination. These reports are secure, confidential, and delivered directly to the Commission.

The community reporting tool was developed with the goal of offering new engagement opportunities and to increase accessibility of the Commission, particularly for people from African and Muslim communities. To date, 14 councils have expressed interest in the tool, and five have made the tool live on their websites.

Community partnerships

The Commission's approach to engagement under the MMEAP includes reaching out to community groups and organisations to work together on addressing the issues that affect multicultural and multifaith communities.

During 2018–19 the Commission engaged with many organisations, including as a member of the steering committee for Action on Disability in Ethnic Communities (ADEC), an organisation that addresses intersectionality as it applies to culturally diverse community members who also have lived experience of disability. We assisted with the delivery of human rights education programs across Victoria to vulnerable multicultural and multifaith communities. This has included training ADEC's multicultural workers to deliver education sessions to these communities.

We also contributed to We Stand Together, a long-term project comprising of seven different community stakeholders, including the City of Yarra, to address the persistent and harmful racism incurred by targeted, visible minorities in the municipality of Yarra.

The project takes into consideration the racism that people have experienced at several public housing estates in the area and works with community representatives to build their capacity to raise awareness of human and equal opportunity rights, including how to access the Commission's services. The project was a finalist in the 2018 VicHealth Awards in the 'Improving mental wellbeing' category.

Advocate

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

Investigation into mental health discrimination in travel insurance

During 2017–18 the Commission completed its investigation into mental health discrimination in the travel insurance industry. The Commission's report, *Fair-minded cover: Investigation into discrimination in the travel insurance industry*, details the findings of our Investigation, which looked at the compliance of several Australian travel insurers over an eight-month period.

The investigation focused on three companies that made up around 37 per cent of Australia's travel insurance industry – Allianz & AGA, Suncorp and World Nomads Group.

The investigation found that, in an eight-month period, these travel insurers sold more than 365,000 policies containing terms that discriminated against people with mental health conditions. These insurers were unable to establish that they could rely on any of the available exceptions under the Equal Opportunity Act to lawfully discriminate.

During the investigation, all three insurers committed to changing their practice of issuing travel insurance policies with a blanket mental health exclusion. This means that some of the largest travel insurers in the Australian market will now provide some cover for mental health conditions.

We found more than

365,000

policies with discriminatory terms were sold in eight months

Fair-minded cover was released in June 2019 and the Commission worked closely with the travel insurers, insurance industry peak bodies, mental health advocates and financial regulators to ensure the report's recommendations would help to create fairer treatment for people with mental health conditions.

This was the first time the Commission had used its investigation function under the Equal Opportunity Act – an important mechanism for effecting systemic change.

Why we investigated

The difficulties that Victorians can face when they buy travel insurance and make a claim because of a mental health condition was exposed in 2015 by a Victorian Civil and Administrative Tribunal decision. Ella Ingram purchased a travel insurance policy for a school trip to New York in 2011. After experiencing symptoms of depression for the first time, Ella decided not to go on the trip. QBE Insurance denied Ella's claim for the cost of the trip, relying on a blanket mental health exclusion in the travel insurance policy. Although VCAT found that QBE had discriminated against Ella, the insurer refused to change its discriminatory policy.

This issue is not new. Ella's experience of discrimination added weight to many years of determined advocacy by consumer groups to improve insurance industry practices for people with a mental health condition. However, despite VCAT's finding, the common practice of travel insurers offering policies with blanket mental health exclusions remained widespread. Aware of the potential for far-reaching discrimination in the industry, the Commission launched this investigation.

Events

Hosting public events give us the opportunity to meet with the Victorian community to listen to their stories and provide information about rights.

Our major annual event, the Human Rights Oration, was delivered in December 2018 by writer Benjamin Law. His speech, titled 'The kids are alright', covered the aftermath of his compelling 2017 Quarterly Essay, *Moral Panic 101*, which examined homophobia and bullying in Australia. Passionate about social justice, he also reflected on the state of human rights in Australia, including the experiences of LGBTIQ young people, and future directions.

The oration was held during the Commission's second annual Human Rights Week, from 10–16 December 2018. The theme of the week was 'Human Rights Start With You' and we encouraged workplaces and organisations to hold their own events to acknowledge the importance of human rights in their own communities. In 2018 there were 19 events held for Human Rights Week – twice as many as the previous year – which shows growing interest in support and engagement for the week.

Attending community events

Community engagement is an important part of work the Commission does to connect with different audiences, demonstrate commitment to supporting communities and help all Victorians understand and exercise their rights.

Some key engagements this year included:

- Our Choice Expo – as part of the ‘Having a Say’ conference in 2019, held in Geelong, with a focus on people with disability
- Midsumma Carnival 2019 – Melbourne’s premier LGBTIQ festival
- Pride March 2019 – a parade for the LGBTIQ community, their supporters and allies, held as part of Midsumma
- Legal Laneways Breakfast – marking the start of the Victorian Legal Year
- Law Week – an annual festival of events that is focused on learning about the law and the legal system
- Iftar dinner – in partnership with the Islamic Council of Victoria and held at the City Mosque in West Melbourne to acknowledge Ramadan.

Engaging with the media

During 2018–19, the Commission engaged with the media to join public discussions about key human rights issues and to ensure that our campaigns, reports and interventions reached communities throughout Victoria. Data provided by our media monitoring service shows that throughout the year we appeared in the media almost 200 times, reaching 14 million people.

As in the year before, discussion of sexual harassment featured prominently in the media during 2018–19 – and we were vocal commentators on this issue. Coinciding with International Women’s Day and our submission to the National Inquiry into Sexual Harassment in Australian Workplaces, we appeared on radio and in print – providing comment in the *Herald Sun*, *The Age*, ABC Melbourne and local newspapers – discussing the rise in sexual harassment complaints, gender inequality, the need for stronger legal protections, how discrimination laws could better protect volunteers, and employers’ obligations.

The release of *Fair-minded cover*, the report on our investigation into mental health discrimination in the travel insurance industry, also attracted wide media coverage. It was discussed by national and state-based media on radio, on TV and online, including interviews with the Commissioner on ABC Radio in Melbourne and Sydney, on ABC’s national *News Breakfast* TV program and on Triple J’s current affairs program *Hack*. It was also covered by media in the travel and insurance industries.

The May launch of our report *Proud, visible, safe: Responding to workplace harm experienced by LGBTI employees in Victoria Police* was supported by a media event at the Victoria Police station in Footscray. It was reported by Channel 9, *The Age*, *The Guardian*, ABC Melbourne and Joy FM.

Other key issues we commented on via the media included:

- religious exceptions under Victoria’s Equal Opportunity Act and how they apply to education and recruitment
- Aboriginal cultural rights under the Charter and our intervention in the coronial inquest into the death of Tanya Day
- the Charter’s role in protecting human rights and the legacy of the Holocaust
- the 88 per cent increase in race discrimination complaints we saw in 2017–18
- our vision for a human rights culture in Victoria during 2019.

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.

Across all our platforms we have a total of **13,466 fans**, and people engaged with our content **43,955 times**. We produce a range of multimedia content, including videos, infographics and images to further our engagement with the Victorian community.

Find us at:

Facebook facebook.com/veohrc

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

YouTube youtube.com/veohrc

LinkedIn bit.ly/LI_veohrc

Submissions

Submission to the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry

In October 2018 the Commission made a submission to the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry, to inform it of the important framework that discrimination law provides regarding insurer conduct, specifically with respect to people with a disability.

In our submission we urged the Royal Commission to consider the role of discrimination law as part of the inquiry, stressing that anti-discrimination regulators need to have robust and fit-for-purpose regulatory mechanisms to ensure those more vulnerable in our community, such as people with a disability, have fair and lawful access to financial services.

Submission to the Australian Human Rights Commission's National Inquiry into Sexual Harassment in Australian Workplaces

In February 2019 the Commission provided a submission to the Australian Human Rights Commission's national inquiry on workplace sexual harassment.

The submission focused on improving Victoria's regulation of sexual harassment, primarily by recommending reforms to the Equal Opportunity Act to reinstate and strengthen the Commission's powers to enforce employers' positive duty to prevent and address sexual harassment.

Recommendations were also made in relation to strengthening prevention and response, for example through investment in victim-centred complaints, processes and education. In all, we made 15 recommendations to Commonwealth, state and territory governments, as well as other agencies with oversight of workplace sexual harassment issues.

Submission to the Victorian Government on its Gender Equality Bill exposure draft

In October 2018 the Commission made a submission to the Victorian Government in relation to its Gender Equality Bill exposure draft. Our submission highlights important opportunities to strengthen the Bill to ensure it is consistent with human rights obligations and leading best practice.

Key recommendations include that:

- the legislation should include a robust definition of the term 'gender', be inclusive of intersex and trans and gender diverse people and capture intersectional experiences of discrimination and gender inequality
- the objectives of the legislation should be strengthened by aligning them more closely with those in the Equal Opportunity Act, the *Workplace Gender Equality Act 2012* (Cth) and the *Sex Discrimination Act 1984* (Cth)
- there should be a single list of minimum standards that defined entities must address in their Gender Equality Action Plans
- an agency independent of government should oversee the implementation of the legislation
- there should be robust complementary legislation to create an enabling environment for gender equality.

Submission to the Royal Commission into Victoria's Mental Health System Terms of Reference

In January 2019 the Commission made a submission in relation to the Terms of Reference of the Royal Commission into Victoria's Mental Health System. We recommended that the Terms of Reference address:

- discrimination against, and other violations of the rights of, people with mental illness
- the role of Victoria's equal opportunity and human rights laws in improving the lives of people with mental illness.

Recent work the Commission has undertaken in areas such as the insurance industry, human rights in closed environments, disability in the education system, and Aboriginal cultural rights make it clear that discrimination and human rights issues have a substantial impact on mental health.

The Commission provided a submission to the Royal Commission into Victoria's Mental Health System in July 2019.

Submission to the Australian Human Rights Commission's OPCAT Implementation in Australia Consultation – Stage 2

In September 2018 the Commission hosted a round table discussion in collaboration with the Australian Human Rights Commission and provided a submission to the second stage of their consultation regarding the implementation of the *Optional Protocol to the Convention Against Torture* (OPCAT) in Australia. Effectively implemented, OPCAT will assist in the implementation of the United Nations Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment by preventing the mistreatment of people in closed environments.

The roundtable was attended by over 30 representatives from government, oversight agencies, and civil society. Attendees provided significant insight into the questions and proposals raised in relation to best practice implementation in Victoria.

Consultation and committees

Disability Reference Group

The Commission established a Disability Reference Group in 2004 to hear directly from people with disabilities about systemic discrimination and human rights issues to help better understand the problems and try and find solutions.

The group includes members who have direct and indirect experience of disability who provide advice about making our services useful and accessible for people with disability, as well as helping us implement our strategic priorities in ways that include the perspectives of people with disability.

The 2016–2018 group concluded in late 2018. Key issues discussed by the group during their term included: accessibility of the Victorian electoral process; OPCAT implementation; accessible employment opportunities; the Victorian justice system; and a discussion of the work of the UN Special Rapporteur on the Rights of Persons with Disabilities. The group also advised on our Disability Action Plan.

The Commission looks forward to working with the next group, with recruitment due to commence next year.

Aboriginal Justice Agreement and participation in Aboriginal Justice Forums and the Youth Justice Steering Committee

The Commission has continued to participate in Aboriginal Justice Forums, and the Aboriginal Youth Justice Steering Committee.

The Aboriginal Justice Forum is responsible for overseeing the development, implementation and direction of the fourth Aboriginal Justice Agreement '*Burra Lotjpa Dunguludja*'. The forum provides an opportunity to monitor the development of the agreement, respond to any challenges concerning its implementation, and ensure that it remains responsive and adaptable to Aboriginal justice issues.

The Commission regularly provides updates to the forum on its work to raise awareness and use of cultural rights by the Aboriginal community and respect of cultural rights by public authorities.

The Aboriginal Youth Justice Strategy is being developed in response to the recommendations of the 'Meeting needs and reducing offending: Youth Justice review and strategy' and forms part of the youth justice commitments under the Aboriginal Justice Agreement. The development of the first Aboriginal Youth Justice Strategy is an important step in meeting this challenge, and in working towards long term reform and change. The Youth Justice Steering Committee supports the development of the Aboriginal Youth Justice Strategy to address the over representation of Aboriginal children and youth in the justice system and further self-determination.

Consultation Across Government and Community

The Commission participates in a range of consultative committees across government and community services, including:

- the **Expert Advisory Group for the Victorian Government's Anti-Racism Action Plan** with a focus on anti-Semitism and Islamophobia
- **Anti-Racism Action Plan Working Group** with the Department of Premier and Cabinet
- **LGBTI Justice Working Group** with the Department of Justice and Community Safety
- the **Koorie Youth Council Ngaga-dji working group** discussing youth justice issues
- the **Chief Commissioner of Victoria Police's Human Rights Strategic Advisory Committee**, which is aimed at bringing a high-level stakeholder perspective to the monitoring of Victoria Police's commitment to and demonstration of our respect for human rights
- **Victoria Police's Disability and LGBTI Portfolio Reference Groups**, which provide advice, expertise and feedback to assist Victoria Police in their engagement with diverse communities
- the **Law Institute of Victoria Disability Committee**
- **Ministerial Council for Women's Equality**, chaired by the Minister for Women and Minister for the Prevention of Family Violence. The Council's purpose is to progress the development and implementation of the policy agenda under Victoria's gender equality strategy 'Safe and Strong'

- the **Ministerial Taskforce on the Prevention of Family Violence and Violence against Women** ('Prevention Taskforce'). The purpose of this taskforce is ongoing co-design, engagement and advice on the implementation of 'Free from Violence: Victoria's Strategy for the prevention of family violence and violence against women' and the future priorities for primary prevention
- **roundtable on religious freedoms**, co-hosted with the Australian Human Rights Commissioner, Ed Santow. Members of several faith groups attended to discuss the problems and potential solutions to the discrimination and vilification faced by members of their faith. The Commission will use the discussion to help inform its position on religious and racial vilification including hate speech, and in future law reform advocacy and research
- the **Equal Workplaces Advisory Council (EWAC)**. EWAC's vision is to achieve gender pay equity in all Victorian workplaces. EWAC's purpose is to use its unique collective strength, knowledge and experience to guide and advocate to the Victorian Government and to Victorian industry and employers, practical and tangible ways to achieve gender pay equity in Victorian workplaces
- the **Fire and Emergency Male Champions of Change Group**, which is one of nine MCC groups, which activate peer groups of influential male leaders, supports them to step up beside women, and drive the adoption of action on gender equality across private sector and government. The group is chaired by Commissioner Kristen Hilton
- the **Aboriginal Justice Forum**. A meeting of leaders in the Aboriginal community and senior representatives of the Department of Justice and Community Safety, Department of Health and Human Services, Department of Education and Aboriginal Victoria
- the **Aboriginal Youth Justice Strategy Steering Committee**. The Aboriginal Justice Agreement 4 was launched in August 2018. The Steering Committee will oversee the development of the first Youth Justice Strategy in Victoria, and is part of the fourth phase of the Aboriginal Justice Agreement
- the **Charter Leaders Group**. Convened by the Commissioner, this group of executive VPS leaders from each department, together with Victoria Police and the Victorian Public Services Commission, supports the work of the Victorian Secretaries Board to develop a human rights culture by providing leadership and coordination for VPS agencies on the Charter
- The **Victorian Ombudsman's Advisory Group** to the OPCAT-related investigation into the use of 'solitary confinement' involving young people in Victoria. The Commission provided advice on what best practice OPCAT implementation requires in Victoria.

Monitor

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

Report on the operation of the Charter

In August 2018 the Commission released the *2017 Report on the operation of the Charter of Human Rights and Responsibilities*. The report highlights the Charter's effectiveness in resolving a variety of disputes in 2017, from the Victorian Government's decision to transfer children to the Grevillea unit within Barwon adult prison to the courts' treatment of people with a disability.

The Charter was used to protect Victorians in 'closed environments' such as care homes, psychiatric wards and prisons; to facilitate cultural rights and self-determination for Aboriginal Victorians; to promote equality and non-discrimination in education; and to align Australia to international human rights standards.

The Charter also helped develop human rights standards across the state. One of the most influential cases – *Certain Children v Minister for Families and Children & Ors (No 2)* – clarified public bodies' legal obligations toward vulnerable Victorians. Another case – *Matsoukatidou v Yarra Ranges Council* – clarified the legal obligations of courts to act compatibly with human rights that affect court proceedings, including the right to equality before the law, the right to a fair hearing and the rights in criminal proceedings.

The report also included an update on the progress of implementation of the recommendations made in the eight-year review of the Charter's operation in 2015 (2015 Review).

Work is under way for the *2018 Report on the operation of the Charter of Human Rights and Responsibilities*, which will include a human rights indicator framework for tracking improvement in human rights culture in Victoria's public authorities, as outlined in 'Human rights culture reporting' on the next page.

Human rights culture reporting

In 2017 the Victorian Government, endorsed by the Victorian Secretaries Board, recommitted to strengthening its human rights culture.

To support this work, the Commission identified the need for a robust system to measure human rights culture in public authorities and to track any improvements.

The Commission worked with PwC to do this by creating a methodology to measure and track indicators of human rights culture. The methodology was informed by input from public authorities, community groups and a review of international methodologies, tools and frameworks. It uses a combination of a survey developed with the support of Orima Research, consultation and targeted interviews to measure the strength of human rights culture in individual public authorities.

This year the Commission piloted the framework by applying it to an initial group of 35 public authorities. We found some areas of human rights culture that are operating strongly, and some opportunities for further work. We have used the framework to highlight good practice and some practical steps authorities can take to improve their human rights culture. The results will be presented in detail in the 2018 Charter Report.

We will test the framework further in coming years to track progress. This will help us both not only celebrate the work public authorities are undertaking to grow their human rights culture, but also provide guidance for areas of improvement and support implementation of the 2015 Review recommendations.

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

Owners Corporation v Anne Black [2018] VSC 337

An important VCAT decision highlighted the importance of owners corporations' obligations to make reasonable adjustments to accommodate people with disabilities. The Commission intervened in the case to assist the Supreme Court to interpret the relevant sections of the Equal Opportunity Act.

The applicant in the case, Anne Black, has disabilities that made it difficult for her to access the common areas of her apartment building, due to heavy manual doors and an unsafe ramp. Under the Act, people providing services have a positive duty to make reasonable adjustments to accommodate the needs of people with disabilities. Ms Black argued that the owners corporation had discriminated against her by failing to take reasonable steps to allow her access to the common areas of her building due to her physical disability.

VCAT first handed down a decision in this case in February 2018, but the owners corporation for Ms Black's building appealed the matter to the Supreme Court of Victoria. The appeal focused on whether the owners corporation provided a service to Ms Black. If they did, then an owners corporation would be required to make reasonable adjustments under the Act.

The court found that owners corporations do provide a service under the Act and are therefore obliged to make reasonable adjustments for people with a disability, or they would risk being found to be discriminatory. The matter was sent back to VCAT for an assessment on whether the adjustments being sought by Ms Black were reasonable.

In December 2018, VCAT handed down its decision in Ms Black's favour. Senior Member Steele found that the adjustments sought by Ms Black were appropriate, having regard to the evidence about her needs and the financial position of the owners corporation. Ms Black was awarded \$10,000 compensation, and the owners corporation that manages her apartment building was ordered to install electronic controls for doors and steel kerb rails on an access ramp, as well as widening door clearances.

Application by Metropolitan Fire and Emergency Services Board [2019] FWC 106

In 2018, the Fair Work Commission (FWC) considered the meaning of 'discrimination' in the *Fair Work Act 2009* in an application by the Metropolitan Fire and Emergency Services Board (MFB) for approval of the Operational Staff Agreement 2016. This question has implications for Victorians whose employment is covered by the Fair Work Act.

The Commission intervened in the matter to make submissions to the FWC about the meaning of discrimination, and regarding provisions in the Operational Agreement that the Commission considered could be discriminatory.

In deciding whether to approve the enterprise agreement, the FWC had to be satisfied of the matters set out in section 186 of the Fair Work Act. Part of this assessment included considering whether the Operational Agreement contained discriminatory terms and whether it was consistent with the National Employment Standards. If the Operational Agreement contained discriminatory terms, or was not consistent with the National Employment Standards, the FWC could not approve it.

The FWC found that the Operational Agreement contained terms that were inconsistent with the requirements of the National Employment Standards. It asked the MFB to take further action about these terms, by way of undertakings.

On the meaning of the term 'discrimination', the FWC considered it needed to apply a Federal Court decision, which meant that it could only consider terms that directly discriminate. However, were the FWC not bound by that decision, Vice President Gostencnik would have decided (consistent with the Commission's submission) that 'discrimination' includes indirect discrimination. The FWC then identified that terms of the enterprise agreement that limited access to part time working arrangements were indirectly discriminatory and would disproportionately and adversely impact women and employees with family or carer responsibilities.

At the time of writing, the federal Minister for Industrial Relations had sought a review of the FWC decision.

Interventions under the Charter

Coronial inquest into the death of Tanya Day

In March 2019 the Commission intervened in a coronial inquest into the death of Tanya Day to help the Coroners Court of Victoria understand how the Charter should be used in determining the scope of the inquest.

On 5 December 2017 Ms Day, an Aboriginal woman, was removed from a train and arrested for public drunkenness. Ms Day was taken into police custody, where she hit her head multiple times while in the holding cell. The most significant fall resulted in a brain haemorrhage. Ms Day was eventually transferred to hospital and underwent surgery but did not regain consciousness. She died in hospital on 22 December 2017.

The Commission submitted that several of Ms Day's human rights, including the right to equality, the right to life and the right to culture needed to be considered. In particular, the Commission highlighted the obligation of public authorities to provide culturally safe and trauma-informed care.

Ms Day's family requested that, as part of the scope of the inquest, the Coroner consider whether systemic racism contributed to the cause and circumstances of Tanya's death. In June 2019, the Court ruled that this would be considered and confirmed the application of the Charter to the Coroners Court.

Information about ongoing interventions under the Charter

Cemino v Cannan and Ors [2018] VSC 535

Following the Commission's intervention in this matter in 2017–18, the Supreme Court of Victoria confirmed in September 2018 that courts must consider the distinct cultural rights of Aboriginal people under the Victorian Charter of Human Rights and Responsibilities when making decisions in relation to an Aboriginal person's request to be heard in a Koori Court.

In April 2017 Zayden Cemino, a Yorta Yorta man from Echuca, applied to the Magistrates' Court to transfer his criminal charges to the closest Koori Court in Shepparton. Although the Koori Court had jurisdiction to deal with the proceedings, the Magistrate refused the transfer. Mr Cemino appealed the decision to the Supreme Court.

The Supreme Court’s decision confirmed that the Magistrate failed to properly take into account Mr Cemino’s right to culture and equality before the law. The Court also recognised the important role that Koori Courts play in addressing systemic disadvantage faced by Aboriginal people in the justice system.

The case has significant implications for Aboriginal people across Victoria and represents a growing recognition by the courts of the importance of cultural rights and how they should be taken into account in individual cases

AB (a pseudonym) v CD (a pseudonym) EF (a pseudonym) v CD (a pseudonym) [2018] HCA 58; AB v CD & EF [2017] VSCA 338; AB & EF v CD [2017] VSC 350

The Commission intervened in the proceedings that related to Informer 3838 – the AB & CD v EF proceedings – in the Supreme Court, Court of Appeal and High Court jurisdictions. These proceedings are now commonly referred to as the ‘Lawyer X’ proceedings.

The Commission’s intervention focused on a ‘procedural’ Charter question, concerning whether the Supreme Court could, and should, determine whether the public interest in protecting the identity of a police informer ruled out the Director of Public Prosecutions from providing information that might assist a convicted person to have a conviction quashed.

The Court accepted the Commission’s submission that the Court had to act compatibly with the human rights of the convicted persons (right to a fair hearing and criminal procedure rights), balanced against the rights of Informer 3838 and her children (relevantly the right to life, liberty and security and freedom from arbitrary interference with family).

The courts were assisted by our submissions on how the Charter framework applied to the central issues to be determined.

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
2018–19	27	1

Building a strong organisation

Business plan 2018–20

The Commission's five-year strategy, *Upholding human rights close to home*, articulates our focus on four strategic priorities that will drive our vision for a fair, safe and inclusive Victoria. These priorities are based on how we can best contribute to the change we want to see, taking into account our mandate, expertise and current community needs. The Business Plan 2018–20 outlines a program of work under each of these priority areas to contribute to delivering long-term outcomes. It also outlines how we will make an impact through the services we deliver and by bringing our principles to life.

Implementing our People and Culture Plan

The Commission developed its People and Culture Plan 2018-20, which sets out our commitment to investing in our people and our workplace by embedding our values, nurturing a diverse, inclusive and respectful workforce and ensuring a safe, healthy and productive work environment that aims to bring the best out of our people and make the Commission a great place to work.

Under this plan, the Commission developed its internal Diversity and Inclusion Action Plan 2018–20, which focuses on recruiting and support diverse talent, monitoring and reporting on our progress and continuous learning and development. The Commission also developed its new Disability Action Plan 2018–20, which sets out how we will be accessible to, and inclusive of, people with disabilities – both internally for staff and through the delivery of our services. We also established an internal Diversity and Inclusion Reference Group to oversee the implementation of these key plans.

The Commission also developed a range of leading practice equal opportunity employment policies, guidelines and practices, including an Equal Opportunity Positive Duty policy and procedures, a Family Violence Safety and Support policy and a Workplace Flexibility Policy and supporting toolkit.

Implementing our Diversity and Inclusion Action Plan

During 2018–19 the Commission developed its 2018–20 Diversity and Inclusion Action Plan which reflects our commitment to be a leader in fostering and sustaining a diverse and inclusive workplace culture so we are operating at our best.

The plan has three focus areas:

- recruiting and supporting diverse talent
- monitoring and reporting on our progress
- continuous learning and development.

The Commission has delivered several initiatives to contribute to delivering the outcomes in the plan, including developing a new recruitment strategy to attract more diverse people to apply for jobs at the Commission and provide better support through the recruitment process, changing our internship program to attract and develop diverse student populations who reflect Victoria's diversity, and establishing baseline data on our organisational demographic profile.

We also established an internal Diversity and Inclusion Reference Group to oversee the implementation of the plan, monitor progress against the actions and make recommendations to enhance its intended impact.

Implementing our digital strategy

One of the Commission's guiding principles in our strategic plan is to prioritise storytelling as a vehicle to help Victorians understand the importance of human rights to their work and lives. To do this we have committed to enhancing our digital presence to ensure our information is accessible and well targeted through all parts of Victoria.

Over the past year we have focused on implementing our digital strategy. We concluded an innovative partnership with Code for Australia to host a small internal digital lab team, which used human-centred design practices to enable us to rethink our digital presence and dispute resolution application process.

Through our digital lab we conducted 32 interviews with stakeholders, existing service users, and potential users in Victoria to better understand any difficulties Victorians experience when trying to access our services online.

We focused on triaging information on our website, improving online complaint form and providing information in digital formats, such as video. We are currently building a new website, which has been informed by extensive user testing. The site will have improved navigation for information delivery, a focus on storytelling and Plain English and easier access for those seeking help in making a complaint. We have also redeveloped the online complaint process for users, after working with stakeholders to identify barriers and have been exploring ways to offer dispute resolution using digital technology.

In 2019, we updated the Victorian Discrimination Law Resource with new legal developments and have worked with online publisher austlii.edu.au to create a digital resource. This will make the VDL accessible through Australia's most popular online free-access resource for Australian legal information.

This resource provides an overview of the Equal Opportunity Act and an analysis of the case law that helps to guide the application of the Act in practice. It also provides guidance on the scope of, and interaction between, exceptions and exemptions under the Equal Opportunity Act in light of its objective to promote substantive equality.

Disability Action Plan report card

During 2018–19, the Commission developed its new Disability Action Plan 2018–2020 (DAP). The new DAP sets out how the Commission will be accessible to and inclusive of people with disabilities and use its role to bring about improvements for people with disabilities throughout Victoria. The plan is based around five themes:

- our services
- our staff
- making changes
- working together
- being accountable.

A report card on the five objectives can be seen on the next page.

Disability Action Plan report card	
Objective: our premises and services are accessible to, and used by, people with disabilities.	We have maintained our accessibility standards and accreditations in relation to our service delivery and have continued to provide all our core publications in multiple accessible formats. We are in the process of rolling out the next round of disability awareness and accessibility training for staff and implementing actions that were identified in our last accessibility audit undertaken in 2018.
Objective: increase the proportion of staff with a disability and ensure they have the resources they need to do their job.	<p>We have made changes to the way we describe our jobs, where we advertise them and how we conduct our interviews so we can attract more diverse candidates with more diverse experience and support them better through the recruitment process.</p> <p>We have developed a structured internship program which focuses on attracting student populations who reflect Victorian diversity, including students with disabilities.</p>
Objective: use our functions to improve outcomes for people in Victoria with disabilities.	We are developing practical education on rights and duties under the Equal Opportunity Act for disability advocates which will focus on how to make effective use of complaint mechanisms. We are consulting with disability advocates in the design process and plan to pilot the training later in 2019, in partnership with the disability advocacy sector.
Objective: work respectfully and effectively with each other and with key stakeholders and learn from experts, particularly those with lived experience of disability.	<p>We held four meetings with our Disability Reference Group during the year. Key achievements included informing the development of the Commission's Strategic Plan and Disability Action Plan as well as informing consultations with the UN Special Rapporteur on the Rights of Persons with Disabilities and key agency government agencies and other stakeholders.</p> <p>We also conducted a survey for members of the Disability Reference Group to provide feedback on recommended improvements on the group. The Commission is considering this feedback as we plan the next iteration of the Disability Reference Group.</p>
Objective: this plan is a living document which is actively used by Commission leadership, and it is easy for staff and stakeholders to track our progress.	We publish the Disability Action Plan on our website and share it with the Australian Human Rights Commission, which can collect plans from all Australian organisations. We have also established a Diversity and Inclusion Reference Group who oversees the implementation of our Diversity and Inclusion and Disability Action Plans.

SECTION 3

Compliance reporting

Disclosure index

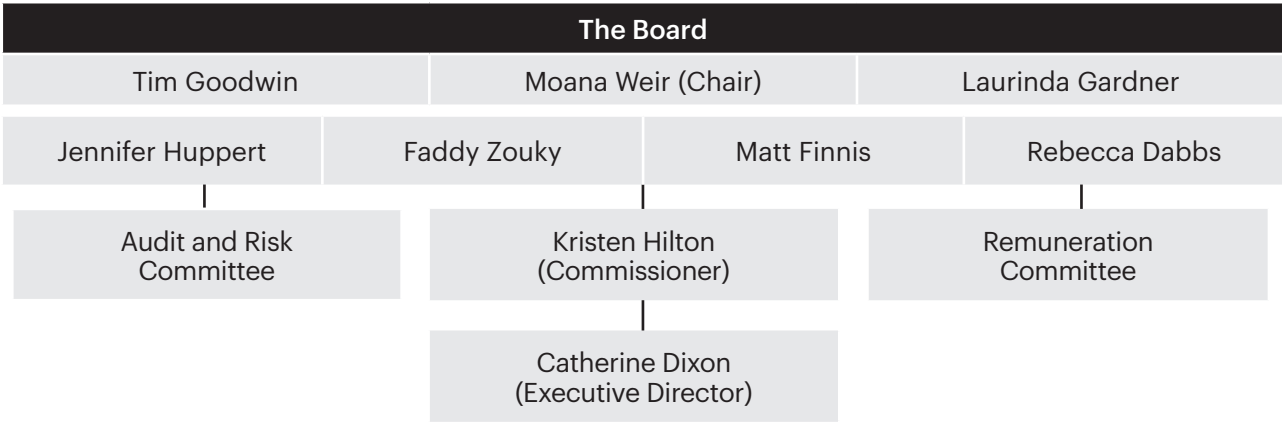
The annual report of the Commission is prepared in accordance with all relevant Victorian legislations and pronouncements. This index has been prepared to facilitate identification of the Department's compliance with statutory disclosure requirements.

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<i>Freedom of Information Act 1982</i> Part 7, s.7(1) and s.7(4)	Statement of compliance with the <i>Freedom of Information Act 1982</i> ; procedures for lodging a FOI Request with the Commission; and FOI Statistics	58
<i>Protected Disclosure Act 2012</i> s.70(1)	Statement of compliance with the <i>Protected Disclosure Act 2012</i> and procedures for making a Protected Disclosure	57
<i>Victorian Industry Participation Policy Act 2003</i> s.9(1)	Statement of compliance with the <i>Victorian Industry Participation Policy Act 2003</i>	59

Non-financial disclosures

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. 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.



Moana Weir (Chairperson)
March 2015-current

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 has 19 years’ senior management experience, leading such areas as legal, regulatory, corporate affairs and risk management. 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.



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.

Jennifer 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.



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.

Laurinda 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.

Laurinda 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.



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.

Faddy 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, Faddy 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 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.



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.

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 2018–19 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	2019	2018	2017	2016	2015
Income from government	9,717,071	9,527,853	9,201,051	8,360,828	7,985,054
Total income from transactions	9,717,071	9,527,853	9,201,051	9,221,073	8,489,476
Total expenses from transactions	9,719,831	9,495,431	9,176,646	9,432,264	9,086,616
Net result from transactions	(2,760)	32,422	24,405	-211,191	-597,140
Net result for the period	(69,474)	46,792	13,380	-226,232	-630,589
Net cash flow from operating activities	64,268	119,167	-202,863	-273,538	-26,070
Total assets	3,138,265	3,427,466	3,166,137	3,135,810	3,263,880
Total liabilities	1,682,591	1,902,318	1,687,782	1,670,835	1,572,672

Current year financial review

A summary of the Victorian Equal Opportunity and Human Rights Commission's financial performance in 2018–19 is shown below. Full financial details for 2018–19 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 2018–19 the Commission reported a minor deficit in the net result from transactions of \$2760. Both total income and total expenses have increased from the previous year predominantly because of the review work and new projects undertaken by the Commission. The Commission continues to generate additional revenue from its education and training function.

The overall net result of \$69,474, which is a significant reduction from the previous year, is not the result of transactions but is due to a loss from the revaluation of the present value of the long service leave liability caused by changes in the bond interest rates which is outside the Commission's control.

Total net assets has declined from the previous year due to a reduction in the Commission's total asset base, even though there has been a reduction in total liabilities.

Net cash inflows from operating activities have decreased as compared to last year, partly as a result of changes in provisions for employee entitlements, accruals and receivables. There was also a receipt of \$100,000 in 2018–19 from the Department of Premier and Cabinet to continue work on the Government's Anti-Racism Action Plan. The Commission also received \$321,250 from the Victorian Secretaries Board to continue an education program on building a culture of human rights in the Victorian Public Service.

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 of Victoria's Country Fire Authority and Metropolitan Fire Brigade. 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 2018–19. There has been a corresponding increase in expenditure during this period

Financial position – balance sheet

Total assets decreased by \$289,201 over the year mainly due to a decrease of \$231,463 and \$57,738 in financial and non-financial assets respectively. The decrease in financial assets is due to a decrease in receivables offset to some extent by an increase in cash. 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 Anti-Racism Action Plan and the Commission's Reducing Racism strategic priority. A further \$321,250 was received from the Victorian Secretaries Board for human rights education in the Victorian Public Service. The decrease 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.

Total liabilities decreased mainly due to decreased payables resulting from creditors and accrued expenses and decreased employee related provisions.

Cash flows

The total cash surplus of \$383,401 for the 2018–19 financial year is the result of a net cash inflow of \$64,268 for operating activities driven by increased cash funding from Government. The net cash outflow from investing activities is \$5344 due to enhancements to intangible assets.

Net cash inflows from financing activities were minor at \$709 due to transactions in respect of the Commission’s four leased motor vehicles.

Occupational health and safety

The goal of the Commission’s occupational health and safety (OH&S) arrangements is to embed a safety and wellbeing culture into everything we do to ensure staff remain safe and healthy at work. The Commission has its own OH&S framework and uses the Department of Justice and Community Safety’s Accident Information Reporting System (AIRS) to record, 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 ensuring safe systems of work.

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.

There were no incidents recorded in the AIRS for 2018–19.

Accident Information Reporting System statistics

	2016–17	2017–18	2018–19
Incidents*	2	2	0
Injuries requiring first aid or medical treatment	2	1	0
Injuries resulting in WorkCover claims	0	0	0
WorkCover claims resulting in lost work time	0	0	0

*As related to employees (therefore executing 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 Acts¹, 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 2018–19 is reported elsewhere in this Annual Report.

Internally, in addition to promoting public sector values and employment principles, the Commission has its own set of values – 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. During 2018–19 the Commission worked to embed its values into its recruitment, induction and internal governance processes.

Workforce inclusion policy

The Commission has an inclusive working environment where equal opportunity and diversity are valued. In 2018–19, the Commission delivered on the first year of its internal Diversity and Inclusion Action Plan 2018–20. Initiatives include developing a structured internship program to attract and develop diverse student populations, redeveloping our position descriptions and sourcing methods to attract more diverse candidates and changing our application and interview processes to reduce barriers and make the process more inclusive for candidates with diverse needs and backgrounds. The Commission also established its internal Diversity and Inclusion Reference group to monitor and oversee the plan.

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 (2019), and in the last full pay period in June of the previous reporting period (2018).

Workforce data trends

	Ongoing		Fixed Term		Casual		Total	
	Number (Headcount)	FTE	Number (Headcount)	FTE	Number (Headcount)	FTE	Number (Headcount)	FTE
June 2018	40	36.1	17	15.3	0	0	57	51.4
June 2019	40	37.1	16	14.6	0	0	56	51.7

1 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*.

Details of employment levels in June 2019

	Headcount	All employees		Ongoing		Fixed term and casual	
		Headcount	FTE	Headcount	FTE	Headcount	FTE
Demographic data	Gender						
	Male	12	11.4	8	8	4	3.4
	Female	44	40.3	32	29.1	12	11.2
	Self described	0	0	0	0	0	0
	Age						
	Under 25	0	0.0	0	0	1	0.0
	25-34	17	16.1	11	10.3	6	5.8
	35-44	19	15.8	11	8.8	8	7
	45-54	15	15	14	14	1	1
	55-64	4	3.8	3	3.0	1	0.8
Over 64	1	1.0	1	1.0	0	0.0	
Classification data	Classification						
	Executive Officers	1	1.0	1	1.0	0	0.0
	Principal Solicitor	1	0.8	1	0.8	0	0.0
	Senior Solicitor	1	1.0	1	1.0	0	0.0
	Solicitor 3	1	0.6	1	0.6	0	0.0
	VPS 2	0	0.0	0	0.0	0	0.0
	VPS 3	5	5.0	4	4.0	1	1.0
	VPS 4	15	14.6	8	7.6	7	7.0
	VPS 5	23	20.8	16	14.8	7	6.0
VPS 6	9	7.9	8	7.3	1	0.6	
	Total active* employees	56	51.7	40	37.1	16	14.6

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:

- I. 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.
- II. Casual employees who were not employed and paid for work in the final full pay period of June 2018.
- III. People who are added to the payroll in the last full pay period in June 2018 solely for the purpose of paying outstanding entitlements.
- IV. Volunteers, employment agency staff, contractors, consultants or board members.

Consultancy expenditure

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

In 2018–19 there were ten consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2018–19 in relation to these consultancies is \$326,712 (excl. GST). Details of individual consultancies are outlined below.

Consultant	Purpose of consultancy	Start date	End date	Total approved project fee (excl. GST)	Expenditure 2018–19 (excl. GST)	Future Expenditure (excl. GST)
ARC PUBLIC PTY LTD	Strategic Communications	22/05/2019	30/06/2019	42,000	14,000	28,000
CODE FOR AUS PTY LTD	Digital lab	7/06/2018	2/01/2019	180,000	120,000	
SOCIAL VENTURES AUST LTD	Review of consulting model and review function	14/05/2018	24/08/2018	77,225	38,669	-
SOCIAL VENTURES AUST LTD	Complementary measures project	22/05/2018	17/05/2019	104,581	-	52,291
TODAY STRATEGIC DESIGN PTY LTD	Raise it! Prototypes	20/09/2018	30/10/2018	38,110	38,110	-
ORIMA RESEARCH	Survey consultant for the 2018 Charter Report	21/12/2018	30/06/2019	25,000	25,000	-
THE TRUSTEE FOR ACTUARIAL EDGE UNIT TRUST	Consultant – travel insurance investigation	1/02/2017	21/08/2018	30,000	21,950	8,050
ONE FINE MORNING	Preparation of the Commission's policy and law reform agenda	12/12/2018	31/01/2019	12,500	12,500	-
ONE FINE MORNING	Investigation report	25/01/2019	17/04/2019	12,500	12,500	-
WORKING SMARTER	Consultancy Services - Diversity and inclusion diagnostic for Worksafe Victoria	7/01/2019	30/06/2019	21,420	21,420	-
CLEAR HORIZON CONSULTING PTY LTD	Mid-term Evaluation of the Charter Education Project	1/11/2018	28/02/2019	25,000	22,563	2,438

Details of consultancies under \$10,000

In 2018–19 there were five consultancies engaged during the year, where the total fees payable to the individual consultancies was less than \$10,000.

The total expenditure incurred during 2018–19 in relation to these consultancies was \$19,413 (excl. GST).

Government advertising expenditure

In 2018–19, 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 2018–19 reporting period, the Commission had a total ICT expenditure of \$41,262, 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)
41,262	-	41,262	-

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 works to ensure it fulfils its requirements on competitive neutrality under the Victorian Government's Competition Principles Agreement in relation to the fee structure that it applies to those services against which charges may be applied, to ensure that such charges are based on commercial market rates.

Compliance with the Building Act

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

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 Broad-based Anti-corruption Commission. See ibac.vic.gov.au.

For the Commission's protected disclosure procedures, how we protect people from reprisals and more information about reporting improper conduct go to humanrightscommission.vic.gov.au.

Compliance with the Carers Recognition Act

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.

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 we hold and is an important part of promoting transparency and accountability.

The Commission holds documents relating to procedures and policy, projects, litigation, dispute resolution, staff, operational and administrative responsibilities, and general correspondence.

The Commission also proactively publishes information about its activities and decision-making on its website, where it can be accessed without a FOI request

How to make a request

Section 17 of the FOI Act requires requests to be

- in writing
- clear enough to identify which documents are sought
- accompanied by the appropriate application fee, or a request to have the fee waived on hardship grounds

Request to the Commission can be made by:

- email to foi@veohrc.vic.gov.au
- post to: FOI Officer, Level 3, 204 Lygon Street, Carlton Vic 3053

The Commission will charge an access fee in some cases (for example, for photocopying and search and retrieval).

Applicants can contact the Commission's Legal Unit on 1300 292 153 for assistance making a FOI request.

FOI statistics

The Commission received no formal FOI requests during 2018–19.

Office of the Victorian Information Commissioner

The Requesters who are unhappy about the Commission's handling of a FOI request can complain, or seek review of our decision, to the Office of the Victorian Information Commissioner (OVIC).

The Commission is committed to accountability for its actions and cooperates fully with all OVIC reviews.

In 2018–2019 OVIC notified the Commission of one review, which remains ongoing

Further information

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.

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.

Compliance with the Disability Act

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 2018–19, the Commission developed its new Disability Action Plan 2018-20. The new plan is on the Commission's website.

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*.

1. declarations of pecuniary interests that have been duly completed by all relevant officers of the Commission
2. details of shares held by senior officers of the Commission as nominee or held beneficially in a statutory authority or subsidiary
3. 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.

Office based environmental impacts

The Commission is committed to minimising its environmental impact and undertook several initiatives in 2018–19.

The Commission occupies 1406 sq m of office floorspace which is managed by the Department of Justice and Community Safety, 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. The Commission uses energy-efficient printers and uses only recycled paper.

To reduce fuel consumption and transport costs, the Commission's four vehicles 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



Moana Weir

Board Chairperson

Financial notes and statements

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 Assistant Treasurer 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 2019 and financial position of the Commission at 30 June 2019.

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 19 September 2019.



Kristen Hilton
Commissioner
Victorian Equal Opportunity and Human Rights Commission
19 September 2019



Yamusa Alhassan
Chief Finance and Accounting Officer
Victorian Equal Opportunity and Human Rights Commission
19 September 2019



Moana Weir
Chairperson of the Board
Victorian Equal Opportunity and Human Rights Commission
19 September 2019

Independent Auditor's Report

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

Opinion	<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"> • balance sheet as at 30 June 2019 • comprehensive operating statement for the year then ended • cash flow statement for the year then ended • statement of changes in equity for the year then ended • notes to the financial statements, including significant accounting policies • declaration in the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the commission as at 30 June 2019 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>
Basis for Opinion	<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>
Board's responsibilities for the financial report	<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>

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.

MELBOURNE
20 September 2019



Charlotte Jeffries
as delegate for the Auditor-General of Victoria

**Comprehensive Operating Statement for the Financial Year Ended
30 June 2019**

	Notes	2019 \$	2018 \$
Continuing operations			
Income from transactions			
Government grants	2.1	9,717,071	9,527,853
Total income from transactions		9,717,071	9,527,853
Expenses from transactions			
Employee expenses	3.1.1	(7,036,573)	(6,584,347)
Depreciation and amortisation	4.1.1	(95,448)	(93,993)
Interest expense	6.1	(2,732)	(2,971)
Other operating expenses	3.2	(2,585,078)	(2,814,120)
Total expenses from transactions		(9,719,831)	(9,495,431)
Net result from transactions (net operating balance)		(2,760)	32,422
Other economic flows included in net result			
Other gains/(losses) from other economic flows	8.1	(66,714)	14,370
Total other economic flows included in net result		(66,714)	14,370
Net result		(69,474)	46,792
Comprehensive result		(69,474)	46,792

The accompanying notes form part of these financial statements.

Balance Sheet as at 30 June 2019

	Notes	2019 \$	2018 \$
Assets			
Financial assets			
Cash and deposits	6.2	383,401	323,768
Receivables	5.1	2,375,941	2,667,038
Total financial assets		2,759,343	2,990,806
Non-financial assets			
Plant and equipment	4.1	87,204	80,154
Intangible assets	4.2	291,718	356,506
Total non-financial assets		378,922	436,660
Total assets		3,138,265	3,427,466
Liabilities			
Payables	5.2	290,181	643,117
Borrowings	6.1	82,900	74,235
Employee related provisions	3.1.2	1,309,509	1,184,966
Total liabilities		1,682,591	1,902,318
Net assets		1,455,673	1,525,147
Equity			
Accumulated surplus/(deficit)		(1,154,825)	(1,085,351)
Contributed capital		2,610,498	2,610,498
Net worth		1,455,673	1,525,147

The accompanying notes form part of these financial statements.

Cash flow statement for the financial year ended 30 June 2019

	Notes	2019 \$	2018 \$
Cash flows from operating activities			
Receipts			
Receipts from government		10,008,168	9,297,191
Total receipts		10,008,168	9,297,191
Payments			
Payments to suppliers and employees		(9,940,879)	(9,174,684)
Interest and other costs of finance paid		(3,020)	(3,340)
Total payments		(9,943,899)	(9,178,024)
Net cash flows from/(used in) operating activities	6.2.1	64,268	119,167
Cash flows from investing activities			
Purchases of non-financial assets		(5,344)	-
Net cash flows from/(used in) investing activities		(5,344)	-
Cash flows from financing activities			
Proceeds/(repayments) from borrowings		709	11,335
Net cash flows from/(used in) financing activities		709	11,335
Net increase/(decrease) in cash and cash equivalents		59,633	107,833
Cash and cash equivalents at beginning of the financial year		323,768	215,935
Cash and cash equivalents at end of the financial year	6.2	383,401	323,768

The accompanying notes form part of these financial statements.

Statement of changes in equity for the financial year ended 30 June 2019

	Accumulated surplus	Contributions by owner	Total
	\$	\$	\$
Balance at 1 July 2017	(1,132,143)	2,610,498	1,478,355
Net result for the year	46,792	-	46,792
Balance at 30 June 2018	(1,085,351)	2,610,498	1,525,147
Net result for the year	(69,474)	-	(69,474)
Balance at 30 June 2019	(1,154,825)	2,610,498	1,455,673

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*, ss 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 Community Safety 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 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 (AASB 1049)*.

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 services

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
- 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

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2.1 Summary of income that funds the delivery of our services

	Notes	2019 \$	2018 \$
Government grant - Department of Justice and Community Safety ^(a)		9,617,071	9,427,853
Government grant - Department of Premier and Cabinet		100,000	100,000
Total income from transactions		9,717,071	9,527,853

Note: (a) Government grant from Department of Justice and Community Safety 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	72
3.2 Other operating expenses	75

3.1 Expenses incurred in delivery of services

	Notes	2019 \$	2018 \$
Employee benefit expenses	3.1.1	7,036,573	6,584,347
Other operating expenses	3.2	2,585,078	2,814,120
Total expenses incurred in delivery of services		9,621,651	9,398,467

3.1.1 Employee benefits in the comprehensive operating statement

	Notes	2019 \$	2018 \$
Defined contribution superannuation expense		524,101	494,411
Defined benefit superannuation expense		31,285	28,303
Termination benefits		-	31,602
Salaries, wages, annual leave and long service leave		6,120,072	5,687,025
Other on-costs (fringe benefits tax, payroll tax and workcover levy)		361,116	343,006
Total employee expenses		7,036,573	6,584,347

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.

	2019 \$	2018 \$
Current provisions:		
Annual leave		
Unconditional and expected to settle within 12 months	288,042	223,420
Unconditional and expected to settle after 12 months	35,477	37,322
Long service leave		
Unconditional and expected to settle within 12 months	41,769	90,784
Unconditional and expected to settle after 12 months	505,835	501,931
Provisions for on-costs		
Unconditional and expected to settle within 12 months	85,837	80,676
Unconditional and expected to settle after 12 months	88,276	84,748
Total current provisions for employee benefits	1,045,236	1,018,881
Non-current provisions:		
Employee benefits	228,869	143,893
On-costs	35,404	22,191
Total non-current provisions for employee benefits	264,273	166,084
Total provisions for employee benefits	1,309,509	1,184,965

Reconciliation of movement in on-cost provision

	2019 \$
Opening balance	187,615
Additional provisions recognised	175,455
Reductions arising from payments / other sacrifices of future economic benefits	(153,552)
Closing balance	209,518
Current	174,113
Non-current	35,404

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; or
- 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.

	Paid contribution for the year		Contribution outstanding at year end	
	2019 \$	2018 \$	2019 \$	2018 \$
Defined benefit plans ^(a)				
State Superannuation Fund	30,830	27,761	455	542
Defined contribution plans				
VicSuper	273,688	298,015	5,845	5,104
Other	239,088	187,085	5,479	4,207
Total	543,606	512,861	11,779	9,853

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

	2019 \$	2018 \$
Supplies	660,655	723,256
Purchase of services (including remuneration of auditors)	1,317,360	1,460,748
Maintenance	27,186	45,782
Lease expense	579,877	584,334
Total other operating expenses	2,585,078	2,814,120

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	76
4.2 Intangible assets	79

4.1 Total plant and equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2019 \$	2018 \$	2019 \$	2018 \$	2019 \$	2018 \$
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	(21,530)	(19,612)	4,419	6,337
Motor vehicles under finance lease at fair value	118,339	113,800	(35,554)	(39,983)	82,785	73,817
Net carrying amount	1,669,982	1,665,443	(1,582,778)	(1,585,289)	87,204	80,154

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 following page by asset category.

Vehicles are valued using the current replacement cost method. The Department of Justice and Community Safety 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 Community Safety who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Impairment of Plant and Equipment

The recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 Fair Value Management, with the consequence that AASB 136 does not apply to such assets that are regularly revalued.

Impairment of Plant and Equipment

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

4.1.1 Depreciation and amortisation

Charge for the period

	2019	2018
	\$	\$
Building leasehold improvements	-	-
Plant and equipment	1,919	2,067
Motor vehicles under finance lease	23,397	21,794
Intangible produced assets (amortisation)	70,132	70,132
Total depreciation and amortisation	95,448	93,993

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 plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired.

4.1.2 Carrying values by "purpose" groups ^(a)

	Public safety and environment	
	2019	2018
	\$	\$
Nature based classification		
Plant and equipment at fair value	4,419	6,337
Motor Vehicles at fair value	82,785	73,817
Net carrying amount	87,204	80,154

(a) 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

	Plant and equipment at fair value		Motor vehicles under finance lease at fair value		Total	
	2019	2018	2019	2018	2019	2018
	\$	\$	\$	\$	\$	\$
Opening balance	6,335	8,402	73,815	78,781	80,154	87,187
Additions	-	-	58,967	28,627	58,967	28,627
Disposals	-	-	(26,600)	(11,799)	(26,600)	(11,799)
Depreciation/amortisation expense	(1,919)	(2,067)	(23,397)	(21,794)	(25,316)	(23,861)
Closing balance	4,416	6,335	82,785	73,815	87,204	80,154

4.2 Intangible assets

	Capitalised computer software		Work-in-progress computer software		TOTAL	
	2019 \$	2018 \$	2019	2018	2019	2018
Gross carrying amount						
Opening balance	701,324	701,324	-	-	701,324	701,324
Additions		-	5,344	-	5,344	-
Closing balance	701,324	701,324	5,344		706,668	701,324
Accumulated amortisation						
Opening balance	344,818	274,685	-		344,818	274,685
Amortisation of intangible produced assets	70,132	70,132	-		70,132	70,132
Closing balance	414,950	344,817	-		414,950	344,817
Net book value at end of financial year	286,374	356,507	5,344		291,718	356,507

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:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale
- an intention to complete the intangible asset and use or sell it
- the ability to use or sell the intangible asset
- the intangible asset will generate probable future economic benefits
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset
- 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 amortised as an 'expense from transactions' on a straight line basis over their useful lives. Produced intangible assets have useful lives of 10 years.

Intangible non-produced assets with finite lives are amortised as an 'other economic flow' on a straight line basis over their useful lives. The amortisation period is ten years.

Impairment of intangible assets

Goodwill and intangible assets with indefinite useful lives (and intangible assets not yet available for use) are tested annually for impairment and whenever there is an indication that the asset may be impaired. Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified.

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

Significant intangible assets

The Commission has capitalised software development expenditure for the development of Resolve Software. The carrying amount of the capitalised software development expenditure is \$ 70,132 (2018: \$70,132). Its useful life is ten years and will fully amortised by 2023.

4. 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	81
5.2 Payables	81

5.1 Receivables

	2019 \$	2018 \$
Contractual		
Sale of goods and services	1,696	-
Statutory		
Amount owing from Department of Justice and Community Safety	2,374,245	2,667,038
Total receivables	2,375,941	2,667,038

Represented by

Current receivables	2,147,073	2,523,145
Non-current receivables	228,868	143,893

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 Community Safety represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

For disclosure purposes The Commission applies AASB 9 for initial measurement of the statutory receivables and as a result statutory receivables are recognised at fair value plus any directly attributable transaction cost.

Details about the Commission's impairment policies, the Commission's exposure to credit risk, and the calculation of the loss allowance are set out in note 7.1.3.

5.2 Payables

	2019 \$	2018 \$
Contractual		
Supplies and services	115,257	395,090
Other payables	172,574	245,108
Statutory		
Fringe benefits tax payable	2,350	2,919
Total payables	290,181	643,117

Represented by

Current payables	290,181	643,117
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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 ^(a)

	Carrying amount	Nominal amount	Maturity dates			
			Less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years
	\$	\$	\$	\$	\$	\$
2019						
Supplies and services	287,831	287,831	287,831			
Total	287,831	287,831	287,831	-	-	-
2018						
Supplies and services	640,198	640,198	640,198			
Total	640,198	640,198	640,198			

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

6. Financing 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

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6.4 Leases	85

6.1 Borrowings

	2019	2018
	\$	\$
Current borrowings		
Finance lease liabilities ^(a)	29,698	55,379
Total current borrowings	29,698	55,379
Non-current borrowings		
Finance lease liabilities	53,202	18,856
Total non-current borrowings	53,202	18,856
Total borrowings	82,900	74,235

(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 \$
2019						
Finance lease liabilities	82,900	86,378			31,722	54,657
Total	82,900	86,378	-	-	31,722	54,657
2018						
Finance lease liabilities	74,235	76,192			56,806	19,386
Total	74,235	76,192	-	-	56,806	19,386

Interest expense

	2019 \$	2018 \$
Interest on finance leases	2,732	2,971
Other interest expense	289	369
Total interest expense	3,020	3,340

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

(i) the amounts are included and part of Other Operating Expenses

6.2 Cash flow information and balances

Cash and deposits, comprise cash at bank.

	2019 \$	2018 \$
Total cash and deposits disclosed in the balance sheet	383,401	323,768
Balance as per cash flow statement	383,401	323,768

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

	2019	2018
	\$	\$
Net result for the period	(69,474)	46,792
Non-cash movements		
Depreciation and amortisation of non-current assets	95,448	93,993
(Gain)/loss on sale or disposal of non-current assets	(24,410)	(10,537)
Long Service Leave Revaluation	66,714	(14,370)
Movements in assets and liabilities		
(Increase)/decrease in receivables	291,097	(230,662)
(Decrease)/increase in payables	(352,936)	291,904
(Decrease)/increase in provisions	57,829	(57,954)
Net cash flows from/(used in) operating activities	64,268	119,167

6.3 Commitments for expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. Where it is considered appropriate and provides additional relevant information to users, the net values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

Nominal amounts 2019	Less than 1 year	1-5 years	5+ years	Total
		\$	\$	
Other commitments payable	30,800	-	-	30,800
Total commitments (inclusive of GST)	30,800	-	-	30,800

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

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 (Commission as lessee)

	Minimum future lease payments ⁽ⁱ⁾		Present value of minimum future lease payments	
	2019 \$	2018 \$	2019 \$	2018 \$
Not longer than 1 year	31,722	56,806	29,698	55,379
Longer than 1 year and not longer than 5 years	54,657	19,386	53,202	18,856
Minimum future lease payments	86,378	76,192	82,900	74,235
	(3,478)	(1,957)	-	-
Present value of minimum lease payments	82,900	74,235	82,900	74,235
Included in the financial statements as:				
Current borrowings lease liabilities (Note 6.1)			29,698	55,379
Non-current borrowings lease liabilities (Note 6.1)			53,202	18,856
			82,900	74,235

The weighted average interest rate implicit in the leases is 3.22% (2018 : 3.56%)

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.

Contingent rentals associated with finance leases are recognised as an expense in the period in which they are incurred.

6.4.2 Operating lease commitments

Operating leases relate to buildings.

	2019	2018
	\$	\$
<i>Non-cancellable operating leases</i>		
Not longer than 1 year	293,483	538,711
Longer than 1 year and not longer than 5 years	-	182,186
	293,483	720,897

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

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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 (for example taxes, fines and penalties). Such assets and liabilities do not meet the definition of financial instruments in *AASB 132 Financial Instruments: Presentation*.

From 1 July 2018, the Commission applies AASB 9 and classifies all of its financial assets based on the business model for managing the assets and the asset's contractual terms

Categories of financial assets under AASB 9

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the commission to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The Commission recognises the following assets in this category:

- cash and deposits; and
- receivables (excluding statutory receivables).

Categories of financial assets previously under AASB 139

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; and
- receivables (excluding statutory receivables).

Categories of financial liabilities under AASB 9 and previously under AASB 139

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.

Derecognition of financial assets: A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired; or
- the Commission retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- the Commission has transferred its rights to receive cash flows from the asset and either:
 - has transferred substantially all the risks and rewards of the asset; or
 - neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Where the Commission has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the Commission's continuing involvement in the asset.

Derecognition of financial liabilities: A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

Reclassification of financial instruments: Subsequent to initial recognition reclassification of financial liabilities is not permitted. Financial assets are required to be reclassified between fair value through net result, fair value through other comprehensive income and amortised cost when and only when the Commission's business model for managing its financial assets has changes such that its previous model would no longer apply.

However, the Commission is generally unable to change its business model because it is determined by the Performance Management Framework (PMF) and all Victorian government departments are required to apply the PMF under the Standing Directions of the Assistant Treasurer 2018.

If under rare circumstances an asset is reclassified, the reclassification is applied prospectively from the reclassification date and previously recognised gains, losses or interest should not be restated. If the asset is reclassified to fair value, the fair value should be determined at the reclassification date and any gain or loss arising from a difference between the previous carrying amount and fair value is recognised in net result.

7.1.1 Financial instruments: Categorisation

	Contractual financial assets - loans and receivables and cash \$	Contractual financial liabilities at amortised cost \$	Total \$
2019			
Contractual financial assets			
Cash and deposits	383,401	-	383,401
Receivables^(a)			
Sale of goods and services	1,696	-	1,696
Total contractual financial assets	385,097	-	385,097
Contractual financial liabilities			
Payables^(a)			
Supplies and services	-	287,831	287,831
Borrowings			
Finance lease liabilities	-	82,900	82,900
Total contractual financial liabilities	-	370,731	370,731

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

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

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

7.1.2 Financial instruments - Net holding gain/(loss) on financial instruments by category

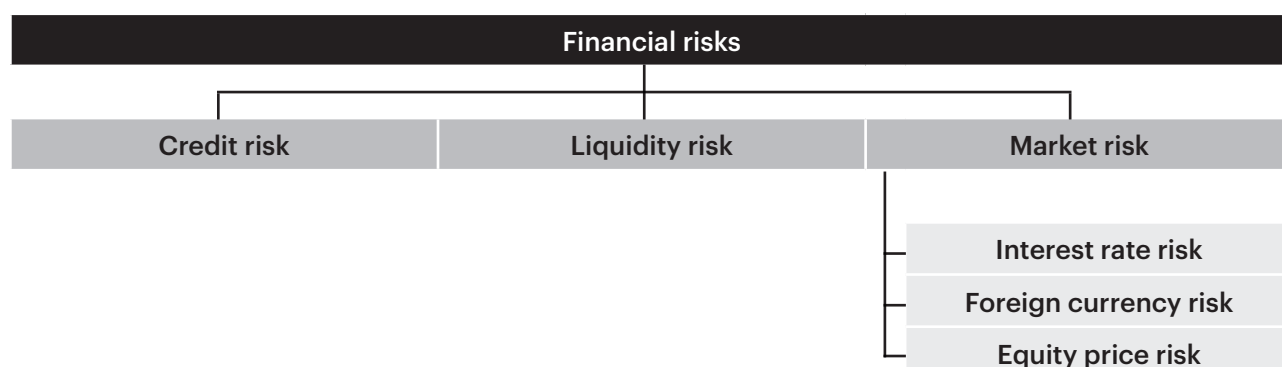
	Total interest expense \$
2019	
Contractual financial liabilities	
Financial liabilities at amortised cost	2,732
Total contractual financial liabilities	2,732

	Total interest expense \$
2018	
Contractual financial liabilities	
Financial liabilities at amortised cost	2,971
Total contractual financial liabilities	2,971

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

- for financial liabilities measured at amortised cost, the net gain or loss is calculated by taking the interest expense, plus or minus foreign exchange gains or losses arising from the revaluation of financial liabilities measured at amortised cost; and
- for financial asset and liabilities that are mandatorily measured at or designated at fair value through net result, the net gain or loss is calculated by taking the movement in the fair value of the financial asset or liability.

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 Community Safety.

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.

Contract financial assets are written off against the carrying amount when there is no reasonable expectation of recovery. Bad debt written off by mutual consent is classified as a transaction expense. Bad debt written off following a unilateral decision is recognised as other economic flows in the net result.

There has been no material change to the Commission's credit risk profile in 2018-19.

Credit quality of financial assets ^(a)

2019	<i>Financial Institution (triple-A credit rating)</i>	<i>Government agencies (triple-A credit rating)</i>	<i>Government agencies (triple-B credit rating)</i>	<i>Other (min triple-B credit rating)</i>	<i>Total</i>
Financial assets					
Financial assets with loss allowance measured at 12-month expected credit loss					
Cash and deposits (not measured for impairment due to materiality)	383,401				
Statutory receivables (with no impairment loss recognised)	2,374,245				
Contractual receivables applying the simplified approach for impairment	1,696				
Total financial assets	2,759,343				

Credit quality of contractual financial assets that are neither past due nor impaired ^(a)

2018	<i>Financial Institution (triple-A credit rating)</i>	<i>Government agencies (triple-A credit rating)</i>	<i>Government agencies (triple-B credit rating)</i>	<i>Other (min triple-B credit rating)</i>	<i>Total</i>
Financial assets					
Cash and deposits	323,768				
Contractual receivables					
Total financial assets	323,768				

Note: (a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable).

Credit loss allowance is classified as other economic flows in the net result. Contractual receivables are written off when there is no reasonable expectation of recovery and impairment losses are classified as a transaction expense. Subsequent recoveries of amounts previously written off are credited against the same line item.

In prior years, a provision for doubtful debts is recognised when there is objective evidence that the debts may not be collected and bad debts are written off when identified. A provision is made for estimated irrecoverable amounts from the sale of goods when there is objective evidence that an individual receivable is impaired. Bad debts considered as written off by mutual consent.

Statutory receivables and at amortised cost

The Commission's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

Statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As the result, the loss allowance recognised for these financial assets during the period was limited to 12 months expected losses. No loss allowance recognised at 30 June 2018 under AASB 139. No additional loss allowance required upon transition into AASB 9 on 1 July 2018.

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 risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. The Commission does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk

Interest rate exposure of financial instruments

	Weighted average effective interest rate	Carrying amount	Interest rate exposure		
			Fixed interest rate	Variable interest rate	Non-interest bearing
2019					
	%	\$	\$	\$	\$
Financial Assets					
Cash and deposits		383,401			383,401
Receivables: ⁽ⁱ⁾		1,696			1,696
Sale of goods and services		-			-
Total financial assets		385,097			385,097
Financial Liabilities					
Payables: ⁽ⁱ⁾					
Supplies and services		287,831	-	-	287,831
Lease liabilities	3.22%	82,900	-	-	-
Total financial liabilities		370,731	-	-	287,831
2018					
Financial Assets					
Cash and deposits		323,768			323,768
Receivables: ⁽ⁱ⁾					
Sale of goods and services		-			-
Total financial assets		323,768			323,768
Financial Liabilities					
Payables: ⁽ⁱ⁾					
Supplies and services		640,198	-	-	640,198
Lease liabilities	3.56%	74,235	74,235	-	-
Total financial liabilities		714,433	74,235	-	640,198

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

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Commission has minimal exposure to cash flow interest rate risk through cash and deposits.

7.2 Contingent assets and contingent liabilities

There were no contingent assets or liabilities at balance date not provided for in the Balance sheet (2018 : \$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 Community Safety 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:

- 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 2018–19 reporting period.

These financial instruments include:

Financial assets	Financial liabilities
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

Fair value measurement hierarchy

	Carrying amount as at 30 June 2019	Fair value measurement at end of reporting period using Level 3 ^(a)
	\$	\$
2019		
Plant and equipment at fair value		
Plant and equipment	4,419	4,419
Total of plant and equipment at fair value	4,419	4,419

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

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

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 2019. 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 \$
2019	
Opening balance	6,335
Purchases (sales)	-
Transfers from the Department of Justice & Community Safety	-
Gains or losses recognised in net result	
Depreciation	(1,919)
Closing balance	4,416

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

Description of significant unobservable inputs to Level 3 valuations

2019 and 2018	Valuation technique	Significant unobservable inputs	Range	Sensitivity of fair value measurement to changes in significant unobservable inputs ^(a)
Plant and equipment	Current replacement cost	Cost per unit ^(a) Useful life of plant and equipment	\$5,000 - \$15,000 (\$10,000) 5 to 10 years	A significant increase or decrease in cost per unit would result in a significantly higher or lower valuation. A significant increase or decrease in the estimated useful life of the asset 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 2018.

8. Other disclosures

Introduction

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

Structure

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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

	2019	2018
	\$	\$
Other gain/(loss) from other economic flows		
Net gain/(loss) arising from revaluation of long service leave liability (revaluation gain/(loss) due to changes in bond rates).	(66,714)	14,370
Total other gain/(loss) from other economic flows	(66,714)	14,370

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 Community Safety are as follows:

Attorney-General	The Hon. Martin Pakula, MP	1 July 2018–28 November 2018
	The Hon. Jill Hennessy MP	29 November 2018–30 June 2019
Acting Attorney-General	The Hon. Benjamin Carroll, MP	6 April 2019–14 April 2019
Secretary to the Department of Justice and Community Safety	Greg Wilson	1 July 2018–28 November 2018
	Rebecca Falkingham	29 November 2018–30 June 2019
Acting Secretary to the Department of Justice and Community Safety	Julia Griffith	23 July 2018–6 August 2018
	Corri McKenzie	14 January 2019–8 January 2019
	Ryan Phillips	15 April 2019–19 April 2019

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

Commissioner	Ms Kristen Hilton	1 July 2018–30 June 2019
Chair of the Board	Ms Moana Weir	1 July 2018–30 June 2019
Board Member	Ms Jennifer Huppert	1 July 2018–30 June 2019
Board Member	Ms Laurinda Gardner	1 July 2018–30 June 2019
Board Member	Mr Faddy Zouky	1 July 2018–30 June 2019
Board Member	Mr Timothy Goodwin	1 July 2018–30 June 2019
Board Member	Mr Mathew Finnis	1 July 2018–30 June 2019
Board Member	Ms Rebecca Dabbs	1 July 2018–30 June 2019

Remuneration

Income Band of the Board and Commissioner	Total Remuneration 2019 No.	Total Remuneration 2018 No.
\$0 - \$9,999	7	9
\$320,000 - \$329,999	1	0
\$340,000 - \$349,999	0	1
Total	8	10

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 (as defined in AASB 119 *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)		
	2019	2018
	\$	\$
Short-term employee benefits	210,761	185,951
Post-employment benefits	19,645	17,632
Other long-term benefits	9,016	6,231
Total remuneration^(a)	239,421	209,814
Total number of executives	1	1
Total annualised employee equivalents^(b)	1	1

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
- 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 (Chair)
- 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 Rebecca Dabbs – Board Member

Remuneration of key management personnel

	2019	2018
	\$	\$
Short-term employee benefits	514,129	511,034
Post-employment benefits	40,360	38,953
Other long-term benefits	17,492	20,870
Total	571,980	570,857

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

	2019	2018
	\$	\$
Victorian Auditor-General's Office		
Audit of the financial statements	23,300	22,700
Total remuneration of auditors	23,300	22,700

8.6 Change in accounting policies

The Commission has elected to apply the limited exemption in AASB 9 paragraph 7.2.15 relating to transition for classification and measurement and impairment, and accordingly has not restated comparative periods in the year of initial application. As a result:

- a. any adjustments to carrying amounts of financial assets or liabilities are recognised at beginning of the current reporting period with difference recognised in opening retained earnings; and
- b. financial assets and provision for impairment have not been reclassified and/or restated in the comparative period.

This note explains the impact of the adoption of AASB 9 Financial Instruments on the Commission's financial statements.

8.6.1 Changes to classification and measurement

On initial application of AASB 9 on 1 July 2018, the Commission's management has assessed for all financial assets based on the Commission's business models for managing the assets. The following are the changes in the classification of the Commission's financial assets:

- c. Contractual receivables previously classified as other loans and receivables under AASB 139 are now reclassified as financial assets at amortised cost under AASB 9.

The accounting for financial liabilities remains largely the same as it was under AASB 139, except for the treatment of gains or losses arising from the Commission's own credit risk relating to liabilities designated at fair value through net result. Such movements are presented in other comprehensive income with no subsequent recycle through profit or loss.

8.6.2 Changes to classification and measurement

Under AASB 9, all loans and receivables as well as other debt instruments not carried at fair value through net result are subject to AASB 9's new expected credit loss (ECL) impairment model, which replaces AASB 139's incurred loss approach.

For other loans and receivables, the Commission applies the AASB 9 simplified approach to measure expected credit losses based on the change in the ECLs over the life of the asset. Application of the lifetime ECL allowance method results in no increase in the impairment loss allowance.

For debt instruments at amortised costs, the Commission considers them to be low risk and therefore determines the loss allowance based on ECLs associated with the probability of default in the next 12 months. Applying the ECL model does not result in recognition of additional loss allowance (previous loss allowance was nil). No further increase in allowance in the current financial year.

8.6.3 Transition impact

There has been no transition impact of the first-time adoption of AASB 9 on the Comprehensive Operating Statement and Balance Sheet.

8.7 Australian Accounting Standards issued that are not yet effective

The following AASs become effective for reporting periods commencing after 1 July 2019:

- AASB 16 *Leases*
- AASB 15 *Revenue from Contracts with Customers consolidated into the whole of state consolidated financial statements*
- AASB 1058 *Income of Not-for-Profit Entities*

Leases

AASB 16 *Leases* replaces AASB 117 *Leases*, AASB Interpretation 4 *Determining whether an Arrangement contains a Lease*, AASB Interpretation 115 *Operating Leases-Incentives* and AASB Interpretation 127 *Evaluating the Substance of Transactions Involving the Legal Form of a Lease*.

AASB 16 sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases on the balance sheet by recording a Right-Of-Use (RoU) asset and a lease liability except for leases that are shorter than 12 months and leases where the underlying asset is of low value (deemed to be below \$10,000).

AASB 16 also requires the lessees to separately recognise the interest expense on the lease liability and the depreciation expense on the right-of-use asset, and remeasure the lease liability upon the occurrence of certain events (e.g. a change in the lease term, a change in future lease payments resulting from a change in an index or rate used to determine those payments). The amount of the remeasurement of the lease liability will generally be recognised as an adjustment to the RoU asset.

Lessor accounting under AASB 16 is substantially unchanged from AASB 117. Lessors will continue to classify all leases using the same classification principle

as in AASB 117 and distinguish between two types of leases: operating and finance leases.

The effective date is for annual reporting periods beginning on or after 1 January 2019. The Commission intends to adopt AASB 16 in 2019-20 financial year when it becomes effective.

The Commission will apply the standard using a modified retrospective approach with the cumulative effect of initial application recognised as an adjustment to the opening balance of accumulated surplus at 1 July 2019, with no restatement of comparative information.

Various practical expedients are available on adoption to account for leases previously classified by a lessee as operating leases under AASB 117. The Commission will elect to use the exemptions for all short-term leases (lease term less than 12 months) and low value leases (deemed to be below \$10,000).

In addition, AASB 2018-8 – Amendments to Australian Accounting Standards – Right-of-Use Assets (RoU) of Not-for-Profit Entities allows a temporary option for not-for-profit entities to not measure RoU assets at initial recognition at fair value in respect of leases that have significantly below-market terms, since further guidance is expected to be developed to assist not-for-profit entities in measuring RoU assets at fair value. The Standard requires an entity that elects to apply the option (that is, measures a class or classes of such RoU assets at cost rather than fair value) to include additional disclosures. The Commission intends to choose the temporary relief to value the RoU asset at the present value of the payments required (at cost).

The Commission has performed a detailed impact assessment of AASB 16 and the potential impact in the initial year of application has been estimated as follows:

- Increase in RoU (\$2,009,728)
- Increase in related depreciation (\$591,097)
- Increase in lease liability (\$2,009,728)
- Increase in related interest (\$51,003) calculated using effective interest method, and
- Decrease in rental expense (\$585,603)

Revenue and Income

AASB 15 supersedes AASB 118 Revenue, AASB 111 Construction Contracts and related Interpretations and it applies, with limited exceptions, to all revenue arising from contracts with its customers.

To address specific concerns from the 'not-for-profit' sector in Australia, the AASB also released the following standards and guidance:

- AASB 2016-8 *Amendments to Australian Accounting Standards – Australian implementation guidance for NFP entities* (AASB 2016-8), to provide guidance on application of revenue recognition principles under AASB 15 in the not-for-profit sector.
- AASB 2018-4 *Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Public-Sector Licensors* (2018-4), to provide guidance on how to distinguish

payments receive in connection with the access to an asset (or other resource) or to enable other parties to perform activities as tax and non-IP licence. It also provides guidance on timing of revenue recognition for non-IP licence payments.

- AASB 1058 *Income of Not-for-Profit Entities*, to supplement AASB 15 and provide criteria to be applied by not-for-profit entities in establishing the timing of recognising income for government grants and other types of contributions previously contained within AASB 1004 Contributions.

AASB 15, AASB 1058 and the related guidance will come into effect for not-for-profit entities for annual reporting periods beginning on or after 1 January 2019. The Commission intends to adopt these standards in 2019-20 financial year when it becomes effective.

The Commission will apply the standard using a modified retrospective approach with the cumulative effect of initial application recognised as an adjustment to the opening balance of accumulated surplus at 1 July 2019, with no restatement of comparative information.

The Department has performed a detailed impact assessment of AASB 15 and AASB 1058 and the potential impact for each major class of revenue and income in the initial year of application is insignificant.

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;
- e. notes, comprising a summary of significant accounting policies and other explanatory information;
- f. comparative information in respect of the preceding period as specified in paragraph 38 of AASB 101 Presentation of Financial Statements; and
- g. 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 1:

Complaints and enquiries data

Complaints under the Equal Opportunity Act and Racial and Religious Tolerance Act by area and attribute for 2016–17, 2017–18 and 2018–2019

	Accommodation			Clubs			Education			Employment			
	16/17	17/18	18/19	16/17	17/18	18/19	16/17	17/18	18/19	16/17	17/18	18/19	
Age	4	5	7	2	1		2	4	9	82	64	49	
Authorising and assisting							4						
Breastfeeding								2	2	3	6	5	
Carer status	7	10	4					6	9	76	64	49	
Disability	69	68	61	2		1	68	67	62	289	282	206	
Discriminatory information request													
Employment activity										102	113	115	
Expunged Homosexual Conviction													
Gender identity		3	3					2	2	10	6	7	
Industrial activity										16	23	18	
Lawful sexual activity		3								11	3	17	
Marital status	2	3	4							10	11	15	
Parental status	4	10	4				3	2	4	60	50	45	
Personal association	15	7	5	1			1		3	7	16	6	
Physical features		1	1				2	1	7	31	40	17	
Political belief or activity								2	2	2	3	2	
Pregnancy	1	3							1	38	23	35	
Race	4	13	19	1			12	20	13	56	109	96	
Racial vilification													
Religious belief or activity		4	1				4	3	13	22	23	28	
Religious vilification													
Sex	4	6	1		2		5	7	7	121	145	130	
Sexual harassment	1		1		2	2	3	1		116	144	111	
Sexual orientation		3						6		22	22	25	
Victimisation													
Total	111	139	111	6	5	3	104	123	134	1074	1147	976	

	Goods/Services			Local government			No area required*			Sport			Total		
	16/17	17/18	18/19	16/17	17/18	18/19	16/17	17/18	18/19	16/17	17/18	18/19	16/17	17/18	18/19
	37	18	29							4	2	6	131	94	100
							22	6	3				18	6	3
	7	3	1										10	11	8
	23	12	19										106	92	81
	163	245	258							5	1	7	596	663	595
							5	5	6				5	5	6
													102	113	115
	7	10	13										17	21	25
			1										16	23	19
	3	10	1										14	16	18
	5	11	6									1	17	25	26
	16	10	15										83	72	68
	23	29	15										47	52	29
	15	19	13									1	48	61	39
		2	3	2									2	7	7
	1	3											40	29	36
	36	62	58			1				1	3	1	110	207	188
							9	4	4				3	4	4
	11	35	14										37	65	56
							4	14	5				5	14	5
	40	63	24							2	3	7	172	226	169
	11	9	8										131	156	122
	10	34	11										32	65	36
							192	219	122				164	219	122
	408	575	489	2	0	1	232	248	140	12	9	23	1906	2246	1877

Issues raised from enquiries 2016–17, 2017–18 and 2018–2019

Issue	2016–17	2017–18	2018–19	3 Year Total
Age	411	318	331	1060
Authorising and assisting	47	8	6	61
Breastfeeding	31	36	30	97
Carer status	321	234	207	762
Charter of Human Rights	242	146	129	517
Child protection	34	24	27	85
Court	72	80	66	218
Criminal record	42	22	49	113
Disability	1749	1845	1710	5304
Discriminatory advertisement	15	1	2	18
Discriminatory information request	73	58	84	215
Education	35	35	33	103
Employment activity	279	261	303	843
Employment Law	298	224	144	666
Equal Opportunity Act – information provided	1060	900	1189	1960
Expunged homosexual conviction	2	1		3
Family Court	23	16	10	49
Gender identity	81	72	84	237
Government – federal	58	63	56	177
Government – local	18	11	7	36
Government – state	29	12	12	53
Homelessness	12	8	4	24
Indigenous	15	9	3	27
Industrial activity	50	37	24	111
Information provided	1308	1240	1177	3725
Involuntary patient	34	21	19	74
Lawful sexual activity	55	26	39	120
Marital status	104	78	62	244
Media	12	8	5	25
No jurisdiction	1483	1716	1137	4336
Parental status	261	218	230	709
Personal association	105	80	57	242
Physical features	184	159	112	455
Police	109	74	81	264
Political belief or activity	29	33	38	100
Pregnancy	110	116	121	347

Issues raised from enquiries 2016–17, 2017–18 and 2018–2019 (Continued.)

Issue	2016–17	2017–18	2018–19	3 Year Total
Prisons	66	25	18	109
Privacy	21	9	16	46
Publications – Commission	72	48	45	165
Race	473	630	607	1710
Racial vilification	54	50	47	151
Religious belief or activity	146	160	193	499
Religious vilification	27	27	24	78
Racial and Religious Tolerance Act – information provided	36	35	36	71
Sex	559	447	418	1424
Sexual harassment	371	432	374	1177
Sexual orientation	98	138	101	337
Tenancy	125	89	81	295
Training requests	61	41	25	127
Transport	1	4		5
Victimisation	300	346	292	938
WorkCover	9	4	3	16
Total	11,210	10,675	9868	30,528

Contact us

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