

Office of the Fair Work Ombudsman

Annual Report 2023–24



Australian Government

Fair Work
OMBUDSMAN

2023–24



Australian Government

Fair Work

OMBUDSMAN

Senator the Hon Murray Watt
Minister for Employment and Workplace Relations

Parliament House
CANBERRA ACT 2600

16 September 2024

Dear Minister,

In accordance with section 686 of the *Fair Work Act 2009* (FW Act) and section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), I am pleased to submit the Office of the Fair Work Ombudsman (OFWO) Annual Report for the financial year ending 30 June 2024. It includes information on the OFWO's general organisation, administration and performance.

As the accountable authority for the OFWO, pursuant to section 17AG of the PGPA Rule 2014, I certify that we have:

- fraud risk assessments and fraud control plans
- appropriate fraud prevention, detection, investigation and reporting mechanisms that meet the specific needs of the OFWO
- taken all reasonable measures to deal appropriately with fraud.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'A Booth', with a checkmark at the end.

Anna Booth
Fair Work Ombudsman

Contents

Letter of transmittal	i
Acknowledgement of Country	vi
Message from the Ombudsman	viii
Performance snapshot	x
 Part 1 – Agency overview	 01
Outcomes and planned performance	02
Agency structure	03
 Part 2 – Performance report	 05
Annual performance statement 2023–24	06
KPMG specialist review of the OFWO	16
Our evolving approach, priorities, activities and services	18
The changing regulatory landscape	20
Advice, education and dispute-resolution services	24
Investigations and activities	38
Enforcement outcomes	48
 Part 3 – Management and accountability	 53
Workforce demographics	54
Workforce management	60
Property and environment management	68
Corporate governance	70
External scrutiny	74
Financial management	76

Part 4 – Financial statements 81

Independent auditor's report 82

Statement by the Accountable Authority and Chief Financial Officer 84

Primary financial statements and notes 86

Part 5 – Reference material 121

Agency Resource Statement 2023-24 122

Expenses and Resources for Outcome 1 123

Reporting on specific legislation 124

Glossary 125

Abbreviations and acronyms 127

List of requirements 128

Index 134

List of tables

Table 1: Calls answered, 2021–24	24
Table 2: Website visits and users, 2021–24	30
Table 3: Website translation tool most popular languages, 2023–24	36
Table 4: Enforcement outcomes, 2020–23	48
Table 5: Ongoing employees by location as at 30 June 2024	54
Table 6: Ongoing employees by location as at 30 June 2023	54
Table 7: Non-ongoing employees by location as at 30 June 2024	55
Table 8: Non-ongoing employees by location as at 30 June 2023	55
Table 9: Ongoing employees by classification as at 30 June 2024	56
Table 10: Ongoing employees by classification as at 30 June 2023	56
Table 11: Non-ongoing employees by classification as at 30 June 2024	57
Table 12: Non-ongoing employees by classification as at 30 June 2023	57
Table 13: Employees by employment status as at 30 June 2024	58
Table 14: Employees by employment status as at 30 June 2023	58
Table 15: Employment type by location as at 30 June 2024	58
Table 16: Employment type by location as at 30 June 2023	58
Table 17: Workplace diversity profile as at 30 June 2024	59
Table 18: Workplace diversity profile as at 30 June 2023	59
Table 19: Employee workplace agreements, common law contracts, and individual flexibility agreements by classification, at June 2024 and June 2023	63
Table 20: Salary ranges by classification level, at 30 June 2024	63
Table 21: Name, position, and length of term as KMP	64
Table 22: KMP remuneration expenses	64
Table 23: Disaggregated KMP remuneration expenses	65
Table 24: Senior executives remuneration expenses (non-KMP)	65
Table 25: 2023–24 Greenhouse gas emissions inventory (location-based method)	69
Table 26: 2023–24 Electricity greenhouse gas emissions	69
Table 27: Membership details of the Audit and Risk Committee	72
Table 28: OFWO constructive feedback, service complaints and request for review, received and finalised	74
Table 29: Consultancy contract expenditure	77
Table 30: Top 5 consultancy contract expenditure by organisation	77
Table 31: Non-consultancy contract expenditure	77
Table 32: Top 5 non-consultancy contract expenditure by organisation	77

List of figures

Figure 1: OFWO organisational structure	03
Figure 2: Closing Loopholes timeline	20
Figure 3: Employer Advisory Service growth in tailored written advice	27
Figure 4: Website visits growth	30
Figure 5: Commenced online learning course growth	33
Figure 6: Information statement downloads	34
Figure 7: Working parents campaign creative	37
Figure 8: Top 5 languages in which anonymous reports were received	39
Figure 9: Court-ordered penalties	49
Figure 10: Office of the Fair Work Ombudsman's governance structure	70

Acknowledgement of Country

In the spirit of reconciliation, the Office of the Fair Work Ombudsman acknowledges the Traditional Custodians of Country throughout Australia and their continuing connection to land, waters and community. We pay our respect to them and their Cultures, and their Elders, past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today.

About our artwork: **Stepping forward**

Stepping forward represents taking the next step on the journey towards reconciliation and the potential possible when everyone is included.

Connecting with diverse peoples; meeting, listening and sharing together, can build respect and trust. Working in concert for a common purpose and united in the mission to make meaningful change.

It serves as a reminder of the dynamism and vibrancy of First Nations peoples and the lands from which they come, making the emergence of new ideas and ways of being possible that enables the envisioning of a brighter future.

Artist: Timothy Buckley





Message from the Ombudsman

I am delighted to present the 2023–24 Annual Report for the Office of the Fair Work Ombudsman (OFWO). I am honoured to have been the Fair Work Ombudsman (FWO) for 10 of the 12 months covered in this report. As I approach my anniversary in the role, I am conscious that I couldn't have done it without the support of my OFWO colleagues. I was embraced by OFWO from the outset and what they have taught me during this time has allowed me to think ahead about how I would like the OFWO to evolve. I have also appreciated the support I have received from the workplace community.

I especially value their willingness to engage with the OFWO through membership of the tripartite Advisory Group, Reference Groups and the day-to-day activities we ask them to participate in.

My Statement of Intent provided to the Minister for Employment and Workplace Relations in December 2023 contained a commitment to tripartism and I am pleased that we have laid the foundations for this with the establishment of these tripartite forums.

The *Fair Work Act 2009* (FW Act) calls upon us to promote harmonious, productive, cooperative and compliant workplace relations in Australia. I and all my colleagues in the OFWO strongly believe in this purpose and I see these conditions as mutually reinforcing. We won't achieve harmonious, productive and cooperative workplaces without them being compliant workplaces, and compliant workplaces need harmony, productivity and cooperation to achieve compliance.

This annual report reveals the success the OFWO has had in the past financial year. We have recovered more than \$473 million in unpaid wages and entitlements for nearly 160,000 employees. This brings cumulative recoveries in the past 3 financial years to more than \$1.5 billion for nearly 800,000 underpaid workers. Our vision of 'Working for Fairer Workplaces' calls on workplaces to uphold standards so that all workers receive the wages and conditions they are entitled to in Australian workplaces, and employers operate on a level playing field. Key to realising this vision is taking a strategic approach and partnering with the workplace community to build their capacity to create and maintain fairer workplaces.

We have embarked upon this evolution during 2023-24. We will continue to educate the workplace community about their rights and responsibilities having taken 290,000 calls on our Infoline and provided 3,000 pieces of tailored written advice through our Employer Advisory Service in 2023-24. We will still receive complaints, undertake investigations and take court action to recover unpaid wages. However, in line with our Corporate Plan for 2024-25 we will shift to emphasise the resolution of disputes and be more selective about the disputes we take on for investigation and enforcement focussing on our priority areas, vulnerable workers and serious and systemic non-compliance. We will collaborate with unions and employer organisations to educate workers and employers. We will adopt a co-regulation model and work together with other regulators, unions and employer organisations to detect and address non-compliance.

Whilst the OFWO is the nominal regulator of Australian workplaces, I believe that workplace law compliance can and should be a shared responsibility of the Australian workplace community. Cooperation in the workplace has been shown to provide mutually reinforcing benefits for both businesses and workers through improved productivity, better wages and conditions, and increased trust and retention. Collaborative workplace relations, which harness and embrace workers' voices, can better identify and resolve workplace issues, and promote positive change.

To achieve our vision, we also need to be effective and efficient in our work. This financial year we received the final report from KPMG's specialist review into the operations of the OFWO. The report outlined 7 key opportunities to help us improve overall operational efficiency and maximise our regulatory impact. More details about these opportunities are covered later in this annual report.

We have used the findings of the KPMG report and extensive consultation opportunities with OFWO staff and our stakeholders to create our key strategic documents - the Corporate Plan, Strategic Objectives and new Performance Measures. We have restructured the OFWO to better align our teams with our renewed strategic direction and we have commenced a process to renew our Compliance and Enforcement Policy, which guides how we enforce the law and what the public can expect when dealing with us. As with our other work, consultation will be important on this document and it will be available, once finalised, on our website.

The journey ahead will be a challenging one but I am confident we are putting ourselves on the right path to achieve success. There is a shared optimism and vigour in the OFWO and workplace community about what we can achieve together. I am privileged to lead such a hard-working and capable agency - I am proud of what we have achieved in the 2023-24 financial year and look forward to working with my team to build on this strong foundation in the year ahead.



Anna Booth
Fair Work Ombudsman

Performance snapshot

Overall



\$473 million

in unpaid wages and entitlements for nearly **160,000 employees**



17,021

anonymous reports received



4,035

investigations conducted into complex or significant matters recovering more than **\$15.4 million** in underpayments



760

infringement notices issued



17,504

workplace disputes resolved



\$333 million

million recovered in underpayments for nearly **110,000 workers** from the large corporates sector



15

enforceable undertakings recovering **\$30.2 million** for underpaid workers



64

litigations filed



2,574

compliance notices issued recovering **\$16.9 million** in unpaid wages



\$21.2 million

secured in court order penalties

- secured our highest ever penalty of \$10.3 million against the Commonwealth Bank of Australia and CommSec
- more than \$4 million against the operators and managers of Din Tai Fung restaurants



940

targeted compliance activities recovering nearly **\$25 million** in unpaid wages for **14,786 underpaid workers**

Education and assistance



28,666

enquiries answered
via My Account



146

media releases
published



290,990

calls answered



33

tailored webinars
delivered



3,142

pieces of tailored, written advice provided
to small businesses

Online services



28.9 million

visits to fairwork.gov.au



126,843

translations made on
our website using the
auto-translation tool



6.2 million

pay and condition tool
visits, and more than
6.3 million pay tool
calculations made



331,000

social media followers

► (Facebook, LinkedIn, X, Instagram)



62,759

online learning centre
courses commenced



4.6 million

emails sent to
our subscribers



PART 1**Agency overview**

Outcomes and planned performance

Agency structure

Outcomes and planned performance

Outcome 1

Compliance with workplace relations legislation by employees and employers through advice, education and, where necessary, enforcement.

Program 1.1 – Education services and compliance activities deliverables

Provide information, advice and education on the requirements and flexibilities of workplace laws to foster voluntary compliance.

Investigate claims regarding alleged breaches of workplace laws and undertake targeted activities.

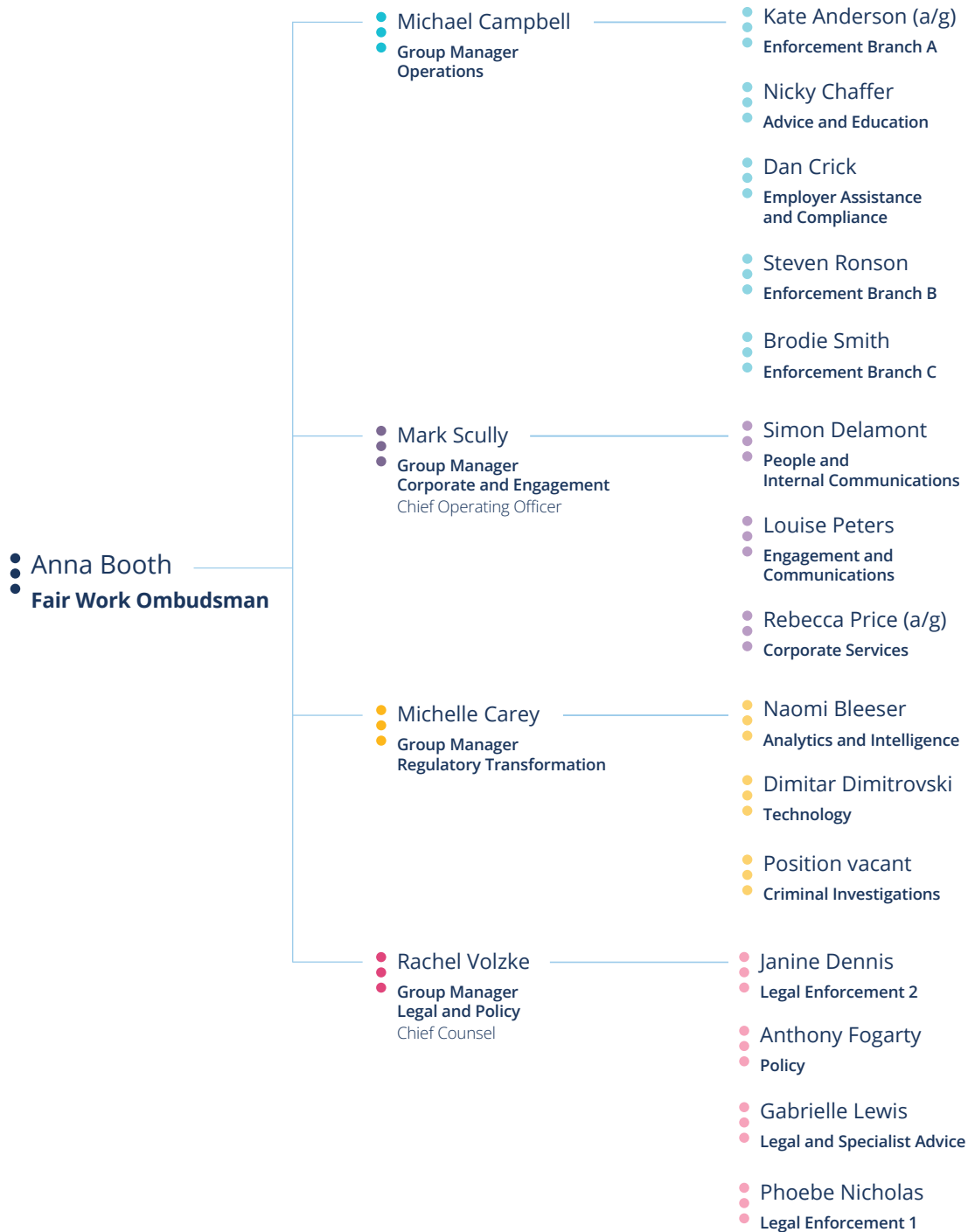
Litigate, where necessary, to enforce compliance with workplace laws.



From left to right: Mark Scully – Group Manager Corporate and Engagement, Michelle Carey – Group Manager Regulatory Transformation, Anna Booth – Fair Work Ombudsman, Rachel Volzke – Group Manager Legal and Policy, and Michael Campbell – Group Manager Operations.

Agency structure

Figure 1: OFWO organisational structure



Notes: A new organisational structure at the OFWO (see above) took effect from 1 July 2024.

A recruitment process for the position vacant Executive Director – Criminal Investigations position is currently underway.

Anna Booth, the Fair Work Ombudsman, is the agency head for the purposes of the *Public Service Act 1999* and is the accountable authority for the purposes of finance laws.

2



PART 2**Performance report**

Office of the Fair Work Ombudsman annual performance statement 2023–24

KPMG specialist review of the OFWO

Our evolving approach, priorities, activities and services

The changing regulatory landscape

Advice, education and dispute-resolution services

Investigations and activities

Enforcement outcomes

Annual performance statement 2023–24

Statement of preparation

I, Anna Booth, as the Entity's Accountable Authority, present the 2023-24 annual performance statement as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). The reporting period for the statement is 1 July 2023 to 30 June 2024. The statement is based on properly maintained records, accurately presents the Entity's performance and complies with subsection 39(2) of the PGPA Act.

Purpose

The OFWO is the Australian Government agency responsible for ensuring compliance with workplace relations laws through advice, education and where necessary enforcement. Our purpose, derived from the *Fair Work Act 2009* (FW Act) is to promote harmonious, productive, cooperative and compliant workplace relations in Australia.

Reporting framework

The OFWO measures its performance against its purpose using measures and targets that are outlined in the Portfolio Budget Statements (PBS) and the Corporate Plan which also includes our functions, key activities and priorities.

Performance

Our performance measures for 2023–24 demonstrated our efforts to promote compliance with workplace laws by supporting the community to understand and comply with their workplace relations obligations. In particular:

- our impact on harmonious, productive, cooperative and compliant workplace relations
- the quality of our advice and assistance services
- the effectiveness of our digital tools
- the timeliness of the assistance we provide in finalising workplace disputes
- the appropriateness of our compliance and enforcement activities
- our commitment to working with our stakeholders to develop our priorities.

Summary of results

Our overall performance for 2023–24 resulted in achieving 8 of our Key Performance Indicators (KPIs), with one KPI not achieved.

✔ KPI 1 – **Achieved**

✔ KPI 2 – **Achieved**

✔ KPI 3 – **Achieved**

✔ KPI 4 – **Achieved**

✔ KPI 5 – **Achieved**

✔ KPI 6 – **Achieved**

✔ KPI 7 – **Achieved**

✖ KPI 8 – **Not Achieved**

✔ KPI 9 – **Achieved**

Throughout the reporting period we successfully delivered quality and useful products, resources and services to the community to promote harmonious, productive, cooperative and compliant workplace relations in Australia. These results demonstrate our ongoing commitment to achieving our purpose.

KPI review

In 2024 we reviewed our KPIs to ensure they accurately reflect the work we do. This resulted in changes, with some KPIs retired and others amended or retained. These changes are reflected in our 2024-25 OFWO Corporate Plan

Detailed results and analysis

Section 1: Performance measures relating to our activities in providing education, assistance, advice and guidance to employers, employees, outworkers, outworker entities and organisations.

KPI 1: OFWO has a positive impact on harmonious, productive, cooperative and compliant workplace relations

Source:

- ▶ 2023–24 OFWO Corporate Plan and Portfolio Budget Statements, Outcome 1, Program 1.1.
- ▶ S 682(1)(a)(i) *Fair Work Act 2009* – to promote harmonious, productive, cooperative and compliant workplace relations

Performance measure	Measure	2022-23	2023-24		Achieved
		Result	Target	Result	
OFWO will undertake an annual survey to determine stakeholder satisfaction levels. Year-on-year results will be used to measure changes in stakeholder satisfaction.	Percentage of stakeholder responses demonstrating a rating of satisfied or better	79%	Greater than 75%	92%	Yes

Measurement methodology

Survey population

86 stakeholders were invited to participate in the survey.

Survey question

Stakeholders (as identified in the definition below) were asked:

Based on the interactions you have had with the OFWO in the last 12 months, are you satisfied the OFWO has a positive impact on harmonious, productive, cooperative and compliant workplace relations?

Stakeholders could select from the following options: Yes; No.

Survey distribution

Stakeholders were invited to participate by a senior executive of the OFWO via direct email containing a link to the online survey.

Survey frequency

Annual.

Survey response rate and result

Of the 86 surveyed, 13 submitted a response (15%).

The final result was reached by taking the percentage of 'Yes' responses to the survey.

Definition/s

For the purpose of the survey a stakeholder is defined as organisations/individuals that:

- ▶ represent the regulated community on behalf of employers or workers
- ▶ support and assist employers or workers
- ▶ are active in strategically important or priority areas for the OFWO, or
- ▶ conduct other government work that intersects with, or contributes to, work undertaken by the OFWO.

Analysis and further information

KPI 1 measures how stakeholders view the OFWO's impact on harmonious, productive, cooperative and compliant workplace relations. The OFWO Engagement Branch identified 86 stakeholders for participation in the survey based on those who met the above definition.

The responses received to this KPI question indicated a high stakeholder satisfaction rate when engaging with the OFWO and its services and resources. Of the stakeholders who responded to the survey, 92% were satisfied that the OFWO has a positive impact on harmonious, productive, cooperative and compliant workplace relations.

During this period, a review of interactions with our stakeholders was undertaken along with internal consultation, to ensure appropriate stakeholders were included and represented a balance of the different types of stakeholders we interact with.

Complementing this formal survey, the OFWO collaborated with key stakeholders to enhance our understanding of the reasons for non-compliance with workplace laws and to inform our education and compliance activities, and regularly receive feedback that informs our work and priorities.

The low volume of responses received from stakeholders is consistent with previous iterations of this survey. By aggregating the three iterations of this survey (2021–22 to 2023–24) a larger and more reliable sample of stakeholder responses is available for analysis. Based on the aggregate view of these stakeholder responses (44 in total), the OFWO has consistently met this KPI.

Due to the low engagement with this survey among stakeholders, this KPI is being retired and will not be reported on in future reporting periods. The OFWO will look to develop a KPI that reflects a greater depth of representation of and engagement with our stakeholders.

KPI 2: OFWO provides high quality advice and assistance

Source:

- ▶ 2023–24 OFWO Corporate Plan and Portfolio Budget Statements, Outcome 1, Program 1.1.
- ▶ S 682(1)(a) *Fair Work Act 2009* – to provide education, assistance, advice and guidance to employers, employees, outworkers, outworker entities and organisations

Performance measure	Measure	2022-23	2023-24		Achieved
		Result	Target	Result	
OFWO will undertake ongoing surveys to determine customer satisfaction levels. A sample of customers who have interacted with our advisers through the Fair Work Infoline will be asked to participate in the surveys.	Percentage of customer responses demonstrating a rating of satisfied or better	84%	Greater than 75%	84%	Yes

Measurement methodology

Survey population

Customers were randomly selected to participate in the survey within 5 business days of their phone enquiry to the Fair Work Infoline being closed as advice provided.

Customers were selected from the following customer groups:

- ▶ employees currently employed
- ▶ employees no longer employed
- ▶ small business
- ▶ medium to large business
- ▶ employee and employer representatives.

The following customers were excluded from the survey:

- ▶ those with an ongoing matter with the OFWO
- ▶ those whose matter is out of the OFWO’s jurisdiction and independent contractors
- ▶ those who have previously advised they do not wish to be surveyed, have already been surveyed in the current month or did not wish to provide their personal details.

Survey question

Customers were asked the following question:

How satisfied were you with the quality of the advice and assistance you received from the Fair Work Ombudsman?

Response options include:

Very satisfied; Somewhat satisfied; Neither satisfied nor dissatisfied; Somewhat dissatisfied; Very dissatisfied.

Survey distribution

Customers were invited to participate via direct personalised email containing an individual link to the online survey.

Survey frequency

The survey was conducted over 2 survey periods each month approximately 2 weeks apart to ensure interactions were representative of the whole month.

Survey response rate and result

The total number of incoming calls answered by the Fair Work Infoline for the reporting period was 299,990. The number of customers surveyed for the year was 30,250, which is 10.4% of all incoming calls. Of the 30,250 customers surveyed, 4,603 responded, a response rate of 15.2%.

This ensured a 95% confidence level was achieved with a 5% margin of error. This means there is a 19 out of 20 chance that if we surveyed every phone customer, our results would be within + or -5% of the actual result.

The final result was calculated as a percentage and is based on the total number of customers who responded they were very satisfied or somewhat satisfied with our advice and assistance, divided by the total number of respondents, and multiplied by 100 to get the percentage.

Analysis and further information

KPI 2 measures the level of satisfaction that our customers have with the advice and assistance they have received from the Fair Work Infoline.

Each month we undertake surveys to determine customer satisfaction levels. Understanding how satisfied a customer is with the advice and assistance they receive helps to identify when the current service offering is meeting the needs of our customers, and importantly opportunities to assess improvements to our services.

Our satisfaction rating at 84% means that over 4 out of every 5 customers feel that the quality of advice and assistance they received from the OFWO meets their needs.

KPI 3: OFWO's digital tools are effective**Source:**

- ▶ 2023–24 OFWO Corporate Plan and Portfolio Budget Statements, Outcome 1, Program 1.1.
- ▶ S 682(1)(a) *Fair Work Act 2009* – to provide education, assistance, advice and guidance to employers, employees, outworkers, outworker entities and organisations

Performance measure	Measure	2022-23	2023-24		Achieved
		Result	Target	Result	
The OFWO will use a combination of quantitative data and customer surveys to:					
▶ report on digital tool usage numbers and year-on-year changes.		26.8 million	N/A	29.0 million	Yes
▶ survey customers to determine percentage of digital tool users who report that tools improved their understanding of workplace rights and obligations.	Percentage of customer responses demonstrating a rating of satisfied or better	81%	75%	80%	Yes

Measurement methodology**Survey population**

All desktop users who visit the FWO's website (fairwork.gov.au) during the survey period are invited to participate in the survey.

Survey question

Users were asked the following question:

Did the information you found today help you understand your workplace rights and obligations?

Survey distribution

The OFWO offers desktop users of fairwork.gov.au the option to complete an exit survey on their first visit to fairwork.gov.au during the survey week.

The survey is currently offered via a pop up message to desktop users only. Mobile users aren't offered the survey for technical and usability reasons, but can elect to participate via a link in a news article that is available on the homepage of the website while the survey is available. Mobile users account for approximately 50% of all website traffic and the availability of technology enhancements to proactively offer the survey to mobile users for future surveys continues to be explored.

Survey frequency

Quarterly – the exit survey is offered to customers for the duration of a week quarterly.

Survey response rate and result

The number of customers surveyed each quarter varies and is based on a formula that uses expected visitor volumes to determine the ideal sample size. The total number of responses received to this question across the 4 quarters was 3,164. The confidence level and margin of error are set to ensure that for 95% of the time the results will be + or – 5% representative of satisfaction levels of web users for the relevant period.

The final result was calculated by taking the total number of customers who answered that they did find the information helpful and dividing it by the total number of responses for all valid responses to that question and multiplying it by 100 to get the percentage.

Definition/s

Customers are survey respondents who are asked to self-identify as:

- ▶ employees
- ▶ employers
- ▶ representative (including accountant, lawyer, HR practitioner, union representative or parent)
- ▶ other (including student, media).

Analysis and further information

KPI 3 focusses on the initiatives and activities undertaken by OFWO to support customers and the community to understand and comply with their workplace relations obligations.

The website offers a broad range of information and hosts a range of digital tools and resources. Website usage numbers increased from 26.8 million visits in 2022-23 to 29 million visits in 2023-24, an increase of 8%.

Each quarter, an exit survey is offered to all desktop users who visit the OFWO's website (fairwork.gov.au) during the survey period (1 week). The results are measured as a percentage of customers who respond in the affirmative.

Our results for KPI 3 confirm that our digital tools continue to be effective for our customers, improving their understanding of workplace rights and obligations.

Section 2: Performance measures relating to our activities in promoting and monitoring compliance with workplace laws and inquiring into and investigating breaches of the FW Act and taking appropriate enforcement action.

KPI 4: Percentage of requests for assistance involving a workplace dispute finalised in an average of 30 days

Source:

- ▶ 2023–24 OFWO Corporate Plan and Portfolio Budget Statements, Outcome 1, Program 1.1.
- ▶ S 682(1)(b) *Fair Work Act 2009* – to monitor compliance with this Act and fair work instruments

Performance measure	Measure	2022-23	2023-24		Achieved
		Result	Target	Result	
The OFWO will use quantitative data to determine the percentage of matters finalised within an average of 30 days of the request for assistance being received.	Percentage of matters finalised within an average of 30 days	91%	At least 85%	94%	Yes

Measurement methodology

Method of calculation

The closure period of finalised Requests for Assistance is sorted by time of finalisation from shortest to longest, and then the maximum number of the fastest resolved Requests for Assistance that still leads to an average resolution time of 30 days or fewer is determined. This number is then divided by the total number finalised in the financial year, to calculate the percentage.

Definition/s

A Request for Assistance is where a customer seeks assistance that is beyond the provision of advice (this does not include proactive initiatives or self-disclosures).

Analysis and further information

KPI 4 demonstrates how the OFWO is efficiently resolving workplace issues, using timeliness as a measure to demonstrate that Requests for Assistance involving a workplace dispute are promptly assessed and treated. In 2023–24 we treated 17,504 Requests for Assistance (see page 25).

In the reporting period, the OFWO exceeded the targets set for this KPI. The OFWO demonstrated its commitment to working collaboratively with all parties to resolve workplace disputes, including through providing tailored advice and assistance aimed at facilitating direct workplace discussions. When considered in conjunction with the enforcement outcomes achieved in KPIs 5 to 8, the results show that the OFWO is successfully balancing the efficiency of delivering outcomes by utilising alternate dispute resolution tools as well as issuing enforcement tools on a case-by-case basis.

KPI 5: OFWO uses Infringement Notices as an enforcement action**Source:**

- ▶ 2023–24 OFWO Corporate Plan and Portfolio Budget Statements, Outcome 1, Program 1.1.
- ▶ S 682(1)(c) *Fair Work Act 2009* – to inquire into and investigate any act or practice that may be contrary to this Act, a fair work instrument or a safety net contractual entitlement

Performance measure	Measure	2022-23	2023-24		Achieved
		Result	Target	Result	
The OFWO will use quantitative data to demonstrate that we use Infringement Notices (INs) as an enforcement action in accordance with the OFWO's Compliance and Enforcement Policy.	# of INs issued	626	550	760	Yes

Measurement methodology**Method of calculation**

The number of INs issued refers to the number of times this enforcement action has been applied during the reporting period.

Analysis and further information

The target set relating to the use of INs was increased to 550, compared with the previous reporting period where the target was 400 INs.

The number of INs issued in the reporting period (760) exceeded the adjusted KPI target, demonstrating the OFWO's ongoing commitment to ensuring compliance with the fundamentals of workplace laws. INs are instrumental in addressing the source of underpayments. For example, during the reporting period, we issued 159 (21% of the total) INs in instances where job advertisements featured pay rates below the statutory minimum.

The OFWO is satisfied that the number of INs issued represents a reasonable and proportionate use of this enforcement tool, demonstrating our dedication to making sure that employers adhere to their obligations for creating and maintaining legally required records and the issuance of pay slips, which are fundamental in enabling workers to discern whether the employer is complying with workplace laws.

KPI 6: OFWO uses Compliance Notices as an enforcement action

Source:

- ▶ 2023–24 OFWO Corporate Plan and Portfolio Budget Statements, Outcome 1, Program 1.1.
- ▶ S 682(1)(c) *Fair Work Act 2009* – to inquire into and investigate any act or practice that may be contrary to this Act, a fair work instrument or a safety net contractual entitlement

Performance measure	Measure	2022-23	2023-24		Achieved
		Result	Target	Result	
The OFWO will use quantitative data to demonstrate that we use Compliance Notices (CNs) as an enforcement action in accordance with the OFWO's Compliance and Enforcement Policy.	# of CNs issued	2,424	2,000–2,500	2,574	Yes

Measurement methodology

Method of calculation

The number of CNs issued refers to the number of times this enforcement action has been applied during the reporting period.

Analysis and further information

The target set relating to the use of CNs remained the same as the previous reporting period.

The number of CNs issued in the reporting period (2,574) was higher than the last reporting period. The use of CNs has increased year on year, demonstrating the OFWO's commitment to using CNs as an efficient means of ensuring compliance with workplace laws. CNs provide a formal mechanism for Fair Work Inspectors to direct an individual or organisation that they need to review and remedy any identified non-compliance, including the rectification of all and any wage underpayments in a prescribed time period (see page 48).

The use of CNs is especially noticeable in non-compliant industry sectors employing vulnerable workers (young/migrant), such as the fast food, restaurants, and cafes sub-sectors, which accounted for 25 percent of all CNs issued in the reporting period (see page 43).

The OFWO is satisfied that the number of CNs issued represents an appropriate and proportionate use of this enforcement tool and is consistent with our enforcement posture, reflecting the use of CNs as an efficient tool for employers to identify and rectify underpayments of workers.

KPI 7: OFWO enters into Enforceable Undertakings as an enforcement action**Source:**

- ▶ 2023–24 OFWO Corporate Plan and Portfolio Budget Statements, Outcome 1, Program 1.1.
- ▶ S 682(1)(c) *Fair Work Act 2009* – to inquire into and investigate any act or practice that may be contrary to this Act, a fair work instrument or a safety net contractual entitlement

Performance measure	Measure	2022-23	2023-24		Achieved
		Result	Target	Result	
The OFWO will use quantitative data to demonstrate that we enter into Enforceable Undertakings (EUs) as an enforcement action in accordance with the OFWO's Compliance and Enforcement Policy.	# of EUs entered into	15	15	15	Yes

Measurement methodology**Method of calculation**

The number of EUs issued refers to the number of times this enforcement action has been applied during the reporting period.

Analysis and further information

The OFWO achieved the target set for EUs issued in the reporting period reflecting the OFWO's responsibility as a model litigant and reinforcing that EUs are an appropriate alternative to litigation for those companies who admit to the contraventions, express contrition and commit to rectify all financial injury experienced by workers. EUs have a retrospective and prospective function, providing the employer with an opportunity to remedy non-compliance as well as commit to ongoing and sustainable compliance through a series of undertakings outlined in the EU. Retrospective terms in EUs include back payments, contrition payments and apologies to workers. Prospective terms in EUs include enhancements to internal policy and governance improvements, Board reporting measures and the creation of worker voice mechanisms.

EUs represent a significant investment by the OFWO in promoting compliance. Working collaboratively with employers, we provide assistance to the employer to ensure they understand and comply with the undertakings in the EU and aim to prevent future breaches from occurring. The OFWO is satisfied with the volume of EUs executed during the reporting period, noting the majority were executed with large corporates. The OFWO will continue to allocate resources towards cooperative efforts with employers prepared to offer EUs that are aimed at sustainable compliance, in accordance with our Compliance and Enforcement Policy.

Our EU's are publicly available www.fairwork.gov.au/about-us/compliance-and-enforcement/enforceable-undertakings/2023-2024-enforceable-undertakings see page 49.

KPI 8: OFWO uses litigation an enforcement action

Source:

- ▶ 2023–24 OFWO Corporate Plan and Portfolio Budget Statements, Outcome 1, Program 1.1.
- ▶ S 682(1)(d) *Fair Work Act 2009* - to commence proceedings in a court, or to make applications to the FWC, to enforce this Act, fair work instruments and safety net contractual entitlements

Performance measure	Measure	2022-23	2023-24		Achieved
		Result	Target	Result	
The OFWO will use quantitative data to demonstrate that we pursue litigation as an enforcement action in accordance with the OFWO's Compliance and Enforcement Policy.	# of new litigations filed	81	65–75	64	No

Measurement methodology

Method of calculation

The number of litigations issued refers to the number of times this enforcement action has been applied during the reporting period.

Analysis and further information

The OFWO commenced 64 litigations during the 2023–24 reporting period, one lower than the lower range KPI for that tool. These litigations included a range of higher and lower complexity proceedings, reflecting the range of the OFWO's enforcement work and varying sophistication of an employer.

The OFWO litigates with integrity by initiating proceedings in cases of serious non-compliance in accordance with the requirements in the Compliance and Enforcement Policy, based on sufficiency of evidence, acting as a model litigant and where this action is in the public interest. The OFWO recognises that it is a significant investment in resources to undertake litigation, ensuring that matters identified as suitable based on the conduct and compliance posture of the employer, the need to send a clear message to the employer (specific deterrence) and the wider community (general deterrence), that non-compliance with workplace laws is not tolerated.

The OFWO also recognises the significant deterrence value that can be achieved from litigations in particular industry sectors and geographical regions and locations, contributing to the improvement of workplace relations and standards across the country, promoting a culture of compliance.

In addition to filing matters, the OFWO had a high number of litigation matters progressing through the Court as a result of a higher number of filings in the previous financial year.

During the reporting period the OFWO secured significant penalties from legal action, including more than \$10.3 million against the Commonwealth Bank of Australia and its subsidiary CommSec (see page 41).

Noting the high number of workplace disputes treated by the OFWO in the performance year, the OFWO is satisfied that the volume of litigations filed is an appropriate and balanced application of this enforcement tool, aligning with our enforcement posture. The OFWO is confident that we have achieved the right balance between taking strong effective action against the most serious breaches of the law, and supporting compliance through education, advice and intervention where non-compliance is inadvertent.

KPI 9: OFWO will develop regulatory priorities to guide our approach**Source:**

- ▶ 2023–24 OFWO Corporate Plan and Portfolio Budget Statements, Outcome 1, Program 1.1.

Performance measure	Measure	2022-23	2023-24		Achieved
		Result	Target	Result	
The OFWO will develop regulatory priorities to guide its approach and activity	Annual strategic compliance and enforcement priorities developed and announced	✓	✓	✓	Yes

Measurement methodology**Method of calculation**

Regulatory priorities developed and announced.

Analysis and further information

Our regulatory priorities are considered in deciding the appropriate pathway to help resolve requests for assistance, and in our planning and delivery of targeted proactive compliance, education, communication and engagement work. Each year, in setting our regulatory priorities, the OFWO seeks qualitative evidence (via internal and external stakeholder consultation) and conducts an analysis of data and intelligence, emerging issues, trends and regulatory risks across the labour market and external environment. Our priorities inform the wider community about our areas of focus, assisting our approach to promoting workplace compliance.

There is discretion in how we allocate resources to undertake our proactive and responsive activities, and development of our priorities provides a framework through which we undertake this resource allocation and ensures we are exercising our statutory functions in the most effective and efficient ways.

This measure serves as a straightforward indicator that the priority setting process has been completed and the priorities have been determined and published. The intention of the measure is to provide visibility to the community.

The OFWO's regulatory priorities were informed by analysis of quantitative and qualitative data derived from:

- ▶ input and feedback from staff and external stakeholders
- ▶ analysis of activities in existing priorities, emerging issues, trends and regulatory risks across the labour market.

The OFWO's regulatory priorities were published externally on 27 September 2023, on our website. www.fairwork.gov.au/about-us/our-role-and-purpose/our-priorities

In previous years, KPI 5 included a performance measure for the development of the OFWO's priorities. This year the development of priorities is a standalone KPI and performance measure.

Consistent with previous years, achievement has been assessed and determined based on completion of a task, that is development of regulatory priorities, evidenced by external publishing of the priorities on 27 September 2023.

KPMG specialist review of the OFWO

The Australian Government announced the specialist review into the operations of the OFWO in the 2023–24 Budget. The objectives of the review of the OFWO were to:

- Examine the operational practices of the OFWO to determine whether any changes or modifications to specific practices or activities would enhance the efficient operation of the OFWO.
- Assess how the OFWO allocates its resources to deliver its statutory mandate and make recommendations to ensure that resources are used efficiently to deliver positive outcomes for the community.
- Identify any barriers to the OFWO operating efficiently to fulfil its functions.
- Provide a suite of recommendations, of which all or a combination would identify efficiencies and opportunities for savings and provide the basis for a 2.5% ongoing saving from the OFWO's departmental budget based on its October 2022 departmental budget allocation.

The review was conducted by an independent external consultant, KPMG, which was appointed by the Department of Employment and Workplace Relations (DEWR) through a procurement process. KPMG's project team included Elizabeth Kelly PSM as the reviewer.

The final report of the *Review of the Office of the Fair Work Ombudsman* was provided to the Minister for Employment and Workplace Relations on 12 December 2023.

The review identified 3 primary opportunities recommended for implementation linked to potential immediate monetary savings, and 4 other opportunities for consideration that are focussed on improving overall operational efficiency and maximising regulatory impact. These are:

- ▶ review and rationalise office space (primary opportunity)
- ▶ address structural inefficiencies (primary opportunity)
- ▶ explore shared services arrangements (primary opportunity)
- ▶ review regulatory strategy (other opportunity for consideration)
- ▶ strengthen focus on collaboration (other opportunity for consideration)
- ▶ support employees to engage with risk (other opportunity for consideration)
- ▶ continue capability uplift initiatives (other opportunity for consideration).

Fair Work Ombudsman Anna Booth provided the (then) Minister for Employment and Workplace Relations, the Hon. Tony Burke MP, with the OFWO's response to KPMG's review on 28 March 2024. Ms Booth's response outlines the steps the OFWO is undertaking to implement KPMG's recommendation, including:

- ▶ moving from a 5 to 4 Group structure, reducing one SES Band 2 position, and restructuring the OFWO to remove duplicated functions and address structural inefficiencies
- ▶ commencing a process of considering the OFWO's office footprint to reduce the current lease holdings
- ▶ evaluating technology hosting arrangement with DEWR, against the OFWO's technology requirements
- ▶ establishing regular senior officer discussions with the Fair Work Commission (FWC) on areas of shared, overlapping or complementary jurisdiction.

The FWO's full response to the KPMG report is available at our website (fairwork.gov.au).

The review's findings will continue to be a lens through which the OFWO assesses decisions about its strategic direction and resource allocation. The publication of the OFWO's 2024–25 Corporate Plan in August 2024 further updates the community about its ongoing response to the review.



Our evolving approach, priorities, activities and services

Over the past financial year, the OFWO has been bolstering our existing education and advice mechanisms to promote voluntary compliance with workplace laws through collaboration and establishing collective approaches to monitoring compliance. This shift in our strategic direction – as well as our ongoing intelligence-led proactive enforcement work and use of dispute-resolution tools – will further enable us to promote harmonious, productive, cooperative and compliant workplace relations.

Our collaborative activities are underpinned by enhancing our practice of genuine consultation and engagement with key stakeholders to best optimise our approach to regulating workplace laws. In the past year we have consulted and collaborated with a number of external stakeholders, including holding our first tripartite Advisory Group meeting in April 2024 (with members from Australian Chamber of Commerce and Industry, Australian Council of Trade Unions, Australian Industry Group, Business Council of Australia and Council of Small Business Organisations of Australia), and establishing sector reference groups and subcommittees in the following areas:

-  **Aged Care Services Reference Group**
-  **Agriculture Reference Group**
-  **Building & Construction Reference Group**
-  **Disability Support Services Reference Group**
-  **Fast Food, Restaurants & Cafés Reference Group**
-  **Higher Education Reference Group**
-  **Small Business Sub-Committee**
-  **Large Corporates Sub-Committee.**



These forums bring together employer and employee representative groups with OFWO senior leaders, to establish the best ways to collaborate and share our objectives, priorities, and strategic direction. By increasing our collaborative focus, we can maximise our impact through a shared and collective responsibility for all workplace participants to work towards improving workplace compliance, and positively influence voluntary compliance. (Read more about some of our strategic stakeholder and community engagement work on page 29.)

For our customers, we regularly update and expand our education and information tools and resources both on our website, through our social media channels, and via targeted engagement activities such as webinars. We strategically and proactively promote vital information about new legislation that impacts employers and workers, so that everyone understands their rights, responsibilities and entitlements. As always, such activities are particularly pertinent in the ongoing changing regulatory landscape (for more information, see page 20).

We also regularly and publicly communicate our compliance and enforcement outcomes to ensure we are being transparent about our operations. Media attention and publicity for our work can have a strong general deterrence effect so that the community understands the consequences of breaking workplace laws. Additionally, we use these messages to educate employers and workers about important compliance issues in the workplace, our priority areas, and to encourage workers to come forward for assistance. In 2023–24, our Media Team published 146 media releases, which largely focussed on compliance and enforcement matters.

Various media releases are amplified through our social media channels to increase the reach and impact of the deterrence message and support increased awareness of the OFWO and our activities. This year we professionally translated 18 of our media releases into languages other than English, where we had identified a need to strategically notify culturally and linguistically diverse (CALD) audiences about matters of interest (such as those involving migrant workers). As a result, we saw an increase in the number of times various CALD media outlets referenced or quoted our translated media releases (42 instances in 2023–24).

In 2023–24, we recovered more than \$473 million in unpaid wages and entitlements for nearly 160,000 employees through requests for assistance involving a workplace dispute, OFWO-initiated activities, and large employers self-reporting underpayments. Since the 2021–22 period, the OFWO has recovered more than \$1.5 billion for nearly 800,000 underpaid workers. We also enforce workplace laws in response to requests for assistance, and through proactive OFWO-initiated activities. Further details about our functions and approach are included in our Purpose and our Compliance and Enforcement Policy, both of which are available at fairwork.gov.au.

These significant results are testament to the hard and skilled work of the OFWO, our growing collaboration, education and advice functions, and the ongoing success of our targeted, risk-based approach guided by our 2023–24 priority areas. Our priorities allow us to target our resources, directing them proactively and strategically to matters and industries where intelligence and data indicates there are high risks of non-compliance.

The changing regulatory landscape

It’s our role to not only ensure compliance with new workplace laws, but to continue to educate, assist and provide advice about how workforce participants can meet their obligations.

The last financial year has seen several key legislative amendments to the FW Act, including enhancements to a range of employee entitlements and important new responsibilities and funding for the OFWO. In 2023–24, we regularly provided high quality advice and resources to educate and support our staff and customers.

Fair Work Legislation Amendment (Closing Loopholes) Act 2023 and Fair Work Legislation Amendment (Closing Loopholes No. 2) Act 2024

Closing Loopholes was introduced into Parliament in September 2023 and split in December 2023, with the first part of the Act (Closing Loopholes) passing at this time and the second part (Closing Loopholes No. 2) passing in February 2024. Closing Loopholes and Closing Loopholes No.2 introduce a number of changes that take effect at various times between December 2023 and August 2025.

Figure 2: Closing Loopholes timeline



Many of the measures are directly relevant to the work of the OFWO. In particular, the criminal wage theft jurisdiction will allow the Commonwealth to bring criminal charges against businesses and individuals for the intentional underpayment of employees' wages and certain entitlements. In addition to our civil regulation practice, the OFWO will investigate potential criminal conduct in relation to wage theft and, where appropriate, refer matters to the Australian Federal Police or the Commonwealth Director of Public Prosecutions for consideration. The new criminal offence will commence on the later of 1 January 2025 or the day after the Minister for Employment and Workplace Relations first declares a Voluntary Small Business Wage Compliance Code.

Other legislative reforms introduced that are relevant to our work include:

- ▶ the 'right to disconnect' (with delayed commencement for small businesses)
- ▶ a five-fold increase to existing maximum civil penalties available for breaches of underpayment-related provisions
- ▶ changing the sham contracting defence to a reasonable belief
- ▶ inserting an interpretative principle for determining the ordinary meanings of 'employee' and 'employer' (to be used when assessing whether a worker is an employee or contractor)
- ▶ changing the definition of casual employment and providing a new pathway to permanency for casual employees
- ▶ regulation of labour hire arrangements by FWC orders to ensure labour hire employees working for a particular host employer are paid at least what they would receive if they were employed under the host employer's enterprise agreement
- ▶ introducing powers for FWC to make orders setting minimum standards for regulated workers in the road transport industry and gig economy
- ▶ strengthened protections against discrimination for workers subjected to family and domestic violence
- ▶ clarity regarding what compliance notices (CNs) can require employers to do and the Courts' ability to enforce them
- ▶ removed entry permit requirements for union access to workplaces in certain circumstances
- ▶ strengthened rights and protections for union delegates.



Since the first tranche of changes in December 2023, the OFWO has undertaken significant work across our Agency to best advise our customers about the new laws as they come into effect. This includes:

- ▶ establishing a Criminal Offence Implementation Project Governance Framework that outlines internal roles and responsibilities to manage implementation activities associated with the criminal wage theft jurisdiction (including work across our operational systems, policies and work processes, as well as consulting with internal and external subject matter experts in this field)
- ▶ educating workplace participants on the changes to workplace rights and obligations, and our approach to compliance and enforcement across a number of different channels.

We have been working to update our free suite of information, tools and education resources (fact sheets, online courses and guides) to assist employers and workers to understand and apply new and amended workplace rights and obligations. This includes a dedicated Closing Loopholes section on our website, fairwork.gov.au (updated as various changes continue to come into effect; see page 31 for more information), and a visual timeline published on our website that provides an overview of what the changes are and when they start. For information and advice about the changes, employers and workers can also call our Infoline and Small Business Helpline, or engage our Employer Advisory Service (EAS; see page 27 for more information). Additionally, we have promoted this content across our digital newsletters and social media channels to highlight the changes as they occur and refer the public to our website to access further information.

The OFWO will update our resources and monitor compliance with these changes as they come into effect in accordance with our publicly available Compliance and Enforcement Policy.

Fair Work Legislation Amendment (Protecting Worker Entitlements) Act 2023

Protecting Worker Entitlements passed into law on 30 June 2023 and amended provisions relating to superannuation (adding it as an entitlement in the National Employment Standards), unpaid parental leave (including increasing flexible unpaid parental leave from 30 to 100 days and as further increased by regulation), the rules for employee authorised deductions, and clarification of FW Act's application to migrant workers through the *Migration Amendment (Strengthening Employer Compliance) Act 2024* (effective July 2024). Ahead of the changes coming into effect, we continued to update our resources, to inform and educate the community through our website updates, digital advertising campaigns, the OFWO Employer Newsletter, and targeted community engagement activities.

Migrant worker measures

As part of Protecting Worker Entitlements, the FW Act was amended to clarify the OFWO's long-standing position that the FW Act applies to all national system employees equally, regardless of visa status, and addressing the recommendation of the Migrant Workers' Taskforce Report (2019) to ensure there was legislative clarity on the protections for migrant workers under the FW Act. It is now clear that:

- ▶ migrant workers continue to have the same rights and entitlements as all employees regardless of their migration status under the *Migration Act 1958* (Migration Act)
- ▶ a breach of the Migration Act doesn't affect the validity of an employment contract or a contract for services.

We are continuing to work with key external stakeholders such as the Department of Home Affairs (Home Affairs) and the Australian Border Force regarding the amendments (that make it a criminal offence to coerce someone into breaching their visa conditions or accept an exploitative work arrangement to meet a work-related condition of their visa) and new compliance tools, such as Home Affairs' new ability to issue prohibition notices that aims to prevent employers from hiring visa holders if the employer has previously engaged in serious, deliberate or repeated forms of non-compliance.

Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022

New rules for fixed term contracts – the final change as part of Secure Jobs, Better Pay – came into effect on 6 December 2023, including:

- ▶ limitations on how fixed term contracts can be used (with some exceptions), including time limitations, renewal limitations, and consecutive contract limitations
- ▶ employers must provide any employees they engage on a new fixed term contract a Fixed Term Contract Information Statement (FTCIS).

To prepare the workplace community, we collaborated with stakeholders to create the FTCIS resource and publish it on our website (fairwork.gov.au/ftcis); developed new information resources and website content to educate employers and workers; ran a social media campaign; and engaged the community via webinars as part of our dedicated education program.

Respect@Work

In 2023–24 we continued to consult with Australian Human Rights Commission (AHRC) and others on the materials they prepared to assist with compliance with the new positive duty in the *Sex Discrimination Act 1984*. The positive duty imposes a legal obligation on employers and persons conducting a business or undertaking to take reasonable and proportionate measures to eliminate, as far as possible, certain unlawful discriminatory conduct, including sexual harassment.

The positive duty commenced in December 2022. The FWO, Anna Booth also prepared a ‘Statement of Respect’ for OFWO staff to highlight her commitment to preventing workplace sexual harassment. We also consulted our staff to inform our sexual harassment risk assessment framework and future work with the Respect@Work Council. Respondents provided a mix of suggested internal and external actions to promote awareness of the positive duty changes both in our Agency and publicly. We will continue to work closely with our partners on the Respect@Work Council to implement the recommendations from the Respect@Work Report.

Fair Work Amendment (Paid Family and Domestic Violence Leave) Act 2022

Paid Family and Domestic Violence Leave changes relating to small businesses were implemented in August 2023, providing small business employees with a new entitlement to 10 days of paid family and domestic violence leave (FDV) leave. To prepare small businesses, we updated our *Small business employer guide to FDV* and FDV leave webpages, published a news article, shared key information on our social media channels, ran digital advertising in multiple languages, and delivered targeted webinars for small business that provided an overview of the new entitlement and addressed the most common questions the OFWO had received about the new provisions.

Advice, education and dispute-resolution services

Phone services

Our advisers answered 290,990 phone calls in 2023–24, with the majority coming from employees or their representatives (72%). We also answered 28,666 enquiries via My account, the OFWO’s online portal that helps people get the workplace help and advice they need.

Table 1: Calls answered, 2021–24

Phone Service	2023–24	2022–23	2021–22
General Helpline	239,644	236,631	241,693
Small Business Helpline	51,346	54,643	56,653
Total (Fair Work Infoline)	290,990	291,274	298,346

We often receive positive feedback from members of the public who call us for help. During the financial year employees wrote to us to let us know how much they valued the assistance provided by OFWO staff:



‘I just wanted to take this opportunity to thank [OFWO staff member] for all of her help... So easy to deal with and made me feel like I really mattered. After resigning from my job due to bullying and incorrect pay rate, I did feel a little uncomfortable to make contact, but your staff made me feel confident and helped me pursue what I was entitled to... So easy to deal with and very quick to get a response from my workplace. After only having our phone meeting on Monday and to receive a call just the following day to let me know that everything has been rectified and I will be receiving my entitlement within the next 2 days was so rewarding, so thank you to your staff You guys really turned an uncomfortable situation into a positive one.’



‘A shout out to [OFWO staff member] for a great job in assisting me talk to my old work. I believed I should be a level 3 employee whereas they had me classified as a level 1. Thank you to [OFWO Infoline staff member] because after they spoke with my former boss, they [my old workplace] were willing to move me to a level 2 and made back-payment at that level. While I still believe I should be a level 3, it is great to have them give me some recognition. I can mentally go forward and move on from here. Thank you.’

More than 51,000 of the calls we received in 2023–24 were small business–related enquiries, reiterating the importance we have placed on investing in education and assistance for this sector (for more information related to our dedicated services for small businesses, see page 26).



‘I dealt with [OFWO Infoline staff member] and she was wonderful. It is frightening to deal with some issues as a small business employer and they were great. I always try to do the right thing by my employees and having her take the time to assist me, was very helpful.’ – **Positive feedback received from a small business owner.**

The most common enquiry types from small business employers related to:

- wages
- employment conditions
- employment termination
- leave entitlements.

Assessing requests for assistance

Before an enquiry from the public becomes a formal Request for Assistance (RfA) involving a workplace dispute, we assess each enquiry and ask about available supporting evidence. During this process, our officers provide advice and feedback to the parties on potential outcomes. Generally, an enquiry becomes a RfA when the following elements exist:

- ▶ the enquiry is within OFWO's jurisdiction
- ▶ allegations relate to a minimum entitlement within an applicable industrial instrument
- ▶ the customer has attempted to resolve the issue directly at the workplace level, yet the issue remains unresolved
- ▶ the customer understands the OFWO will assess the allegations and decide what (if any) response the OFWO will take
- ▶ any decision will be based on the evidence and information provided
- ▶ the customer is willing to participate in the process and for the employer to be contacted.

In 2023–24, we received a number of positive comments from the public about our services during RfA assessments (for feedback about our Infoline, see page 24).

An OFWO staff member reached a resolution between 2 parties that was a compromise for both based on their original positions. The responding customer at the end said he was very happy with the outcome:



'It just goes to show the [RfA] process that you guys have really works'.

After an OFWO staff member provided education to a customer, the customer advised that he found the education very helpful, and it made him realise that a few other employees were also being paid incorrectly. Having the award information on hand helped him to correctly calculate the back payment for other employees as well as the one he was initially contacted about.

An OFWO staff member assisted a customer to put forward an offer that addressed the bulk of a worker's issues, though not all of them. Our staff presented the offer as well as some advice and guidance that allowed the customer to come to the realisation that, while it was not everything he was seeking, it was enough for him to be able to put the situation behind him and move on. The customer graciously thanked our staff member for her service and assistance and said: 'You have made my week!'

A customer was seeking an explanation from an employer about his commissions in the real estate industry. The customer was thankful for our OFWO staff member for providing information about the Queensland Industrial Relations Commission, where he could seek a conciliation without a filing fee and speak to his employer about the issue.

Education and
dispute-resolution services

In addition to assessing each assistance request we receive involving a workplace dispute, the OFWO also provides educational resources and advice to assist parties understand their rights and obligations under workplace laws. Our approach helps maintain productive, harmonious, cooperative and compliant employment relationships, and can enable a faster recovery of unpaid wages.

We provide tailored advice in response to the issues raised and the needs of workers and employers to promote workplace law compliance, including information on:

- ▶ workplace rights and responsibilities
- ▶ potential options available including how to discuss issues directly in the workplace
- ▶ likely outcomes based on the information provided by the parties
- ▶ what to expect if an investigation occurs.

In 2023–24, we resolved 17,504 workplace disputes. The majority of these matters (77%) were settled via dispute resolution. The remaining 23% of completed workplace disputes were resolved via our compliance and enforcement tools (for more information on outcomes relating to these tools, see page 48).

Small business and
the Employer Advisory Service

Our commitment to prioritising our services and support for small businesses is an enduring one. Small businesses often have limited time and no in-house support for managing compliance with workplace laws. The OFWO acknowledges this, and in line with our Small Business Strategy, has developed a bespoke range of free educational resources, tools and dedicated support for small business employers and workers – especially in relation to new legislation and to assist this cohort to understand their obligations as new workplace laws come into effect. We have also publicly indicated that we will take a measured and proportional approach to small business non-compliance as the legislation changes roll out. In addition to new workplace law information, our tailored support channels cover advice on pay, conditions and hiring new employees, and include:

- ✔ Our Small Business Helpline (we answered 51,346 calls in the 2023–24 financial year).
- ✔ Our EAS for small business
- ✔ Resources and key information available on our website (including the Small Business Showcase). In the past financial year our small business related webpages were accessed a collective total of more than 200,000 times.

Small Business Showcase: supporting employers and workers through workplace law change

The Small Business Showcase (the Showcase) is the online home of our information, tools and resources to assist small businesses to understand their workplace rights and obligations. This includes information on hiring employees, paying employees, managing employees and ending employment. Content is reviewed regularly to ensure it is accurate, relevant, up to date and continues to meet the needs of small business employers. In the past financial year this has included extensive enhancements in response to user testing and feedback.

During the past financial year, we concentrated on supporting small businesses through workplace law changes associated with the Secure Jobs, Better Pay and Closing Loopholes legislation via the Showcase. This included a dedicated ‘Latest news’ section, which provided a visual timeline of upcoming and past legislative and award developments and was accessed more than 6,000 times this year. Throughout 2023–24, the Showcase webpages were accessed a total of 222,246 times collectively, an increase of nearly 30,000 extra visits compared to the 2022–23 total. We also use communication campaigns to further build awareness of the Showcase and other employer-focussed resources. For further information on small business communication campaigns, see page 28.

The OFWO will continue to update the Showcase and other education resources to ensure small business workplace participants are supported through the implementation of any new legislation, including the development and implementation of the Voluntary Small Business Wage Compliance Code (to start on 1 January 2025) in accordance with Closing Loopholes legislation.

Employer Advisory Service

Our EAS was established in July 2021 to assist small businesses to understand, and comply with, their obligations under the FW Act by providing free, written technical advice in response to enquiries. Small business customers can contact the EAS using an online enquiry form, My account or by calling the Fair Work Infoline and requesting a referral.

Now in its third year of operations, and with ongoing funding recently provided by the Commonwealth Government, the EAS will continue to give confidence to small business owners who are seeking to comply with their obligations under the FW Act.

In 2023–24, the EAS provided 3,142 pieces of tailored, written advice on the National Employment Standards (NES), award provisions, record-keeping requirements, and other matters relating to pay and worker entitlements to help businesses comply with the law. In total, since the EAS was established, it has provided 7,338 pieces of tailored written advice – an increase each year and reflecting the high-quality service provided by the EAS and ongoing strong demand from small businesses. We have measured EAS customer satisfaction rates – nearly 80% of small businesses accessing the EAS were satisfied with the advice provided, with 82% saying they would share the advice with their employees. 91% said they would use the EAS again. (See figure 3)

Customers also shared feedback with us about their experience with our EAS:



"Our questions were answered accurately and clearly so that we could understand the answers."

"Very appreciative there is this resource here for small business operations."

"Exceptional service! Great communication. Took the time to understand my complex business requirements and your advice was invaluable. Thank you!"

"Answered my questions and put my mind at ease over things I didn't previously understand"

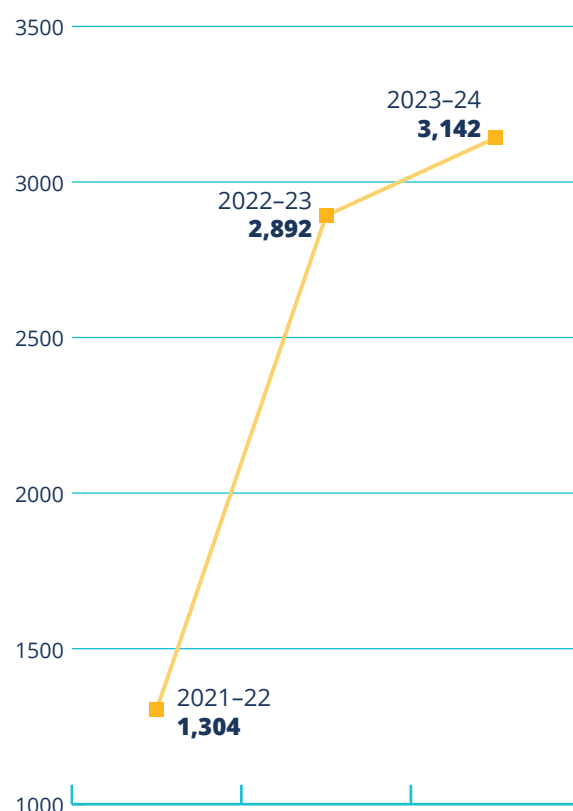
"The response was very professional, didn't make me feel silly or inadequate for asking questions and gave me the answers I needed quickly and efficiently."

Micro businesses (those with fewer than 5 staff) accounted for 50% of advice provided through the EAS this financial year. Small businesses in the following sectors accounted for the majority of enquiries:

- ▶ construction (20%; for a case study about a construction industry-related enquiry, see page 45)
- ▶ health care and social assistance (12%)
- ▶ professional, scientific and technical services (11%)
- ▶ other services (10%)
- ▶ accommodation and food services (7%).

Many small businesses that ask the EAS for help are those looking to employ staff for the first time. Most new employers have low levels of workplace relations knowledge and do not understand the basic principles of employing staff under an award. This is where the EAS provides vital services to ensure these new employers can get their workplace law compliance correct from day one of hiring a new employee. In the 2023–24 financial year, the EAS experienced a 15% increase in incoming enquiries, and further enquiries are anticipated as businesses prepare for the commencement of the criminal wage theft offence in 2025.

Figure 3: Employer Advisory Service growth in tailored written advice



Employer Advisory Service: case study

Since the EAS began operating in July 2021, employers in the construction industry have submitted more enquiries than any other industry. A common issue raised in enquiries from this sector is how allowances are paid, as illustrated in this case study.

The owner of a residential construction company needed to send some carpenters to a job at a location that would keep them away from home for 2 nights. They asked us to explain the applicable allowances.

We explained that under the 'living away from home – distant work allowance' in the Building Award, the employer had 3 options:

1. Pay whichever was higher of a set daily amount, or the equivalent of reasonable accommodation and meal expenses.
2. Provide accommodation and 3 meals per day.
3. Provide accommodation and reimburse employees for reasonable meal expenses.

We outlined what the Award says about the type of accommodation to provide and noted that the Award does not define what is considered to be 'reasonable' accommodation or meal expenses. We recommended the employer take into account the costs of regional or remote food and accommodation, and discuss the proposed arrangements with the employees to reach agreement. We also explained journey entitlements under the allowance.

Further engagement with small business

In addition to engagement through our Small Business Helpline, EAS, and online resources, in the 2023–24 financial year we:

- ▶ Met regularly with, and participated in conferences and events with, a range of external stakeholders such as commonwealth, state and territory government agencies and advocacy groups to further collaborate and consult on key small business issues and challenges. Stakeholders included: The Association of Payroll Specialists, Australian Payroll Association, Australian Small Business and Family Enterprise Ombudsman, Council of Small Business Organisations Australia, Entrepreneurial and Small Business Women Australia, FWC's Small Business Reference Group, Federal Regulatory Agency Group, Franchise Accountants Network, and Master Pool Builders Association.
- ▶ Hosted regular tailored webinars for small business employers and workers, including 'Workplace essentials for small business', 'Starting or running a small business? – practical tips you need to help you get it right', and in partnership with Small Business Week South Australia, 'Small business guide to understanding recent changes to workplace legislation'.
- ▶ Ran a dedicated communications campaign to raise general awareness within the small business community of the role of the OFWO along with our EAS, Online Learning Centre, digital tools including the Showcase (specifically templates and best practice guides), and other available resources, as well as the upcoming legislative changes affecting small business. The campaign was live across multiple social media channels, digital display (website ads), digital video platforms, digital audio (podcasts and streaming services) and Google Search, and was seen more than 14 million times.
- ▶ Targeted culturally and linguistically diverse (CALD) small business workplace participants through intermediaries such as government agencies, community groups, CALD media outlets, and produced resources such as case study videos with subtitles in multiple languages. Our activities also included delivering in-language presentations for workers and businesses, such as one delivered in Mandarin in October 2023, and another in Vietnamese in May 2024. We also ran in-language communications campaigns targeted at CALD audiences.
- ▶ Sent bi-monthly digital newsletters to almost 117,000 small business email subscribers covering relevant topics, updates and sharing resources and useful information with small business subscribers to help them keep up to date with workplace obligations.
- ▶ Published quarterly community engagement stakeholder digital newsletters for stakeholders including small business intermediaries, which included topical updates, reminders, links to online resources and in the lead up to the Christmas / New Year period, the EAS was promoted specifically.

Stakeholder and community engagement

The OFWO's Stakeholder Engagement Strategy outlines the key principles informing our approach to stakeholder engagement and supports consistent, purposeful, meaningful, productive, and transparent stakeholder engagement that delivers benefits to all involved. Consistent with this Strategy, throughout 2023–24, we worked with a broad range of stakeholders across the community to effectively promote, educate and consult in relation to legislative amendments that impacted workplace laws (for more information, see page 20). As part of an increasing focus on collaboration, we established a number of forums to support regular engagement and a collective responsibility for improving workplace compliance. For more information on our evolving approach to collaboration and engagement, see page 18, and as outlined in the Fair Work Ombudsman's Statement of Intent (2023).

Community engagement is an important component of the OFWO's functions to provide education, advice, capability-building and guidance on workplace laws, ultimately promoting voluntary compliance. In 2023–24 the OFWO:

- ▶ Enhanced our successful webinar program by increasing the practicality of our webinars and introducing recorded webinars on the most popular workplace relations topics to improve accessibility. We hosted 33 webinars in the financial year for different audience groups and industry sectors, focussing on various awards and legislation changes. We continued to host webinars for vulnerable worker cohorts, such as sessions for young workers and migrant workers, including visa holders, and delivered an in-language webinar in Mandarin in December 2023. We also delivered webinars focussed on OFWO's priority sectors. For example, sessions for fast food, restaurants and cafes sector participants included a dedicated session for sector employers in October 2023, a Navigating Awards webinar in February 2024 which featured the Restaurant Industry Award, and one for people working or employing in the sector in June 2024.
- ▶ Delivered multiple presentations, ran workshops for community and business leaders to build their capability, exhibited at expos and conventions, participated in panel discussions, and attended stakeholder meetings and roundtables to maximise the OFWO's reach and actively educate workplace participants about their rights and obligations and promote workplace compliance.
- ▶ Represented the OFWO in cross-agency forums, reference groups and working groups to share and promote our tools and resources tailored for the relevant networks.
- ▶ Developed case study videos to help vulnerable worker cohorts (such as fast food, restaurants and cafes sector workers, migrant workers, and small businesses), and worked with community organisations and legal centres to provide them with easy-to-understand information about legislation changes and workplace laws to share among their communities. By partnering with community organisations we increase our educational support and reach to vulnerable workers and small businesses.
- ▶ Worked with small business representative bodies to promote the OFWO's small business services (for more information on small business and the EAS, see page 26).

Online services

Our website, [fairwork.gov.au](https://www.fairwork.gov.au), is our primary and largest customer-service channel, providing education and advice on Australia’s workplace relations system. The mobile-friendly site provides:

- ▶ comprehensive information for workers and employers about workplace rights and obligations
- ▶ industry-specific information on workplace laws
- ▶ news and updates about legislation changes and how they impact employers and workers (across many industries and sectors)
- ▶ self-service tools, including pay and leave calculators, online learning courses, template letters and checklists
- ▶ a machine translation tool that allows customers to view website information in 36 languages other than English
- ▶ professionally translated information and resources in more than 30 languages.

In 2023–24, visits to [fairwork.gov.au](https://www.fairwork.gov.au) increased significantly to 28.9 million – representing an 8% growth on the previous financial year’s 26.8 million visits.

Table 2: Website visits and users, 2021–24

	2023–24	2022–23	2021–22
fairwork.gov.au visits	28,972,370	26,818,603	22,620,454
fairwork.gov.au users	15,690,885	15,382,041	13,561,689

Note: Visits represent the total number of individual visits to the website. Users represent the number of devices who have visited the website. These figures count visits from the same user as an additional visit, but not as an additional user.

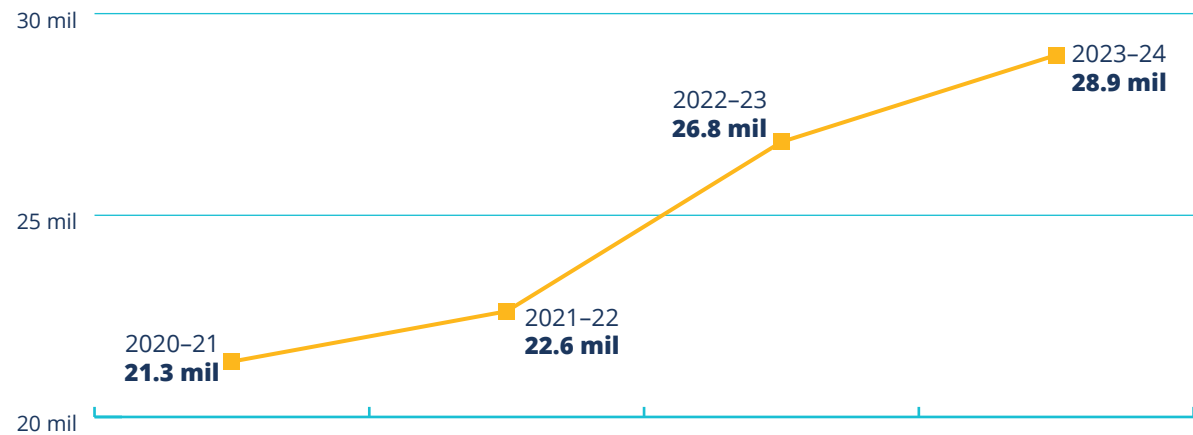
Tailored information and resources

We continued to expand and enhance our online tools and resources in 2023–24 to provide more tailored, up-to-date information and assistance to our customers (including vulnerable cohorts such as young workers). We frequently review and update our resources as the workplace relations landscape changes, which has continued to be especially pertinent as various new legislation has come into effect (for more information, see page 20). To support employers and workers, help prevent and resolve workplace issues, and encourage voluntary compliance in 2023–24 on our website we launched:

- ▶ new information and resources in response to workplace laws impacted by various changes to the FW Act,
- ▶ new information, resources and additional helpful links to address the significant volume of changes as they came into effect relating to Closing Loopholes and Closing Loopholes No. 2.
- ▶ further information on:
 - the Secure Jobs, Better Pay changes
 - the Protecting Worker Entitlements changes
 - paid family and domestic violence leave
 - Respect@Work
- ▶ expanded and dedicated online resources for small business (for more information on the Small Business Showcase, see page 26).

Our website and all our online tools and resources are regularly reviewed and updated throughout the year to meet the community’s evolving needs and to ensure information is accurate, including making amendments as changing legislation comes into effect and impacts workplace rights and obligations.

Figure 4: Website visits growth



Closing Loopholes and Closing Loopholes No. 2

The Closing Loopholes and Closing Loopholes No 2 (originally introduced by Parliament as one Act in September 2023 and split in December 2023) has introduced many amendments to the FW Act, which take effect at various times between December 2023 and August 2025 (for more information, see page 20). In response to the multitude of changes in April 2024 we launched a dedicated Closing Loopholes section on our website (combining some of our previously published Closing Loopholes information into a consolidated location) to provide our customers with vital updates, summary information about each of the workplace law amendments, and additional resources. The section:

- ▶ combines existing summary information for both halves of Closing Loopholes into one centralised location
- ▶ breaks up the information into grouped topics, such as the 'Casual employment changes' and 'Labour hire changes' webpages
- ▶ includes new and expanded information for the Closing Loopholes No. 2 changes, including the 'Right to disconnect' and 'Minimum standards for contractors' webpages
- ▶ features a visual timeline and key information snapshot infographic, as well as other workplace relations help and support available.

Since publishing, our Closing Loopholes webpages and resources have been collectively accessed more than 83,000 times.

Fast food, restaurants and cafes

Dedicated content on our website continues to provide advice and industry-specific information for workers and employers working in the fast food, restaurants and cafes sector, which is at a persistently high risk of non-compliance and from which we consistently receive a disproportionately high number of complaints and enquiries. We provide tailored resources, interactive tools and templates that cover common sector issues such as relevant award coverage (Fast Food and Restaurant Awards), pay, pay slips and record-keeping. Information is reviewed regularly to ensure it remains accurate, fit-for-purpose and meets user needs.

Collectively, our online fast food, restaurants and cafes sector resources were viewed more than 1.1 million times in 2023–24.

Additionally, to build further awareness and educate the community we regularly post on social media about topics related to this sector, including information about pay, salary arrangements, unpaid trials, overtime and breaks. We also routinely target the sector (including small businesses) with paid communication campaigns. In September 2023 we conducted a national campaign to educate young workers and employers about pay rates and entitlements in the Fast Food and Restaurant Awards. The campaign featured advertising across social media, Google search, digital display and digital audio, with 4.4 million impressions (the number of times the content was displayed) and 12,830 clicks to OFWO resources.



Agriculture

In addition to our compliance and enforcement activities in the agriculture sector (for more information, see page 44), the OFWO also empowers the community through online education and awareness-building. We assist employers and workers to understand their workplace rights through a range of dedicated online information, tools and resources – including our Horticulture Showcase on fairwork.gov.au – as well as through strategic communications campaigns that help direct the public to key information available on our website.

In 2023–24 alone, the Horticulture Showcase (all webpages) was accessed nearly 100,000 times.

This financial year we also delivered online, tailored webinars addressing the common non-compliance issues in the agriculture industry, providing information about workplace rights and entitlements and practical tips. Additionally, we worked to highlight our profile in regional hotspots around Australia at harvest time – and to coincide with our proactive site inspections – by undertaking local advertising. For example, in September 2023 we advertised on the Sunshine Coast to support our Fair Work Inspectors' visits to the region, with our social media posts estimated to have been seen more than one million times and radio ads aired 64 times. In 2024, we conducted similar local advertising in northern Tasmania, and in Shepparton and southeast Victoria.

We also work collaboratively across government to share information to detect and disrupt employers who exploit vulnerable migrant workers. During the reporting period we undertook 16 joint operational activities targeting the agriculture sector (a sector in which many workers are classified as vulnerable due to their migrant worker status and/or young age) with other government departments, including Australian Border Force, Australian Taxation Office, DEWR, and various state government authorities. (For more information about agriculture investigations and compliance activity, see page 44).

Building and construction

Since we began enforcing the FW Act in the commercial (in addition to domestic) building and construction industry in November 2022 (in line with the responsibility transferring from the Australian Building and Construction Commission to the OFWO), we have continued our focus on developing online information, educational resources and communication activities for industry workers, employers and other key stakeholders to help them understand their workplace rights and obligations. The sector is overrepresented in the number of RfAs we receive, in part due to rapidly growing employment numbers (including apprenticeships and trainees) in recent years.

In December 2023 we launched a new dedicated section of our website, 'Find help for Building and construction industry' (an expansion of the initial information we published in the 'Find help' section in April 2023). The new website section was informed by the insights from the 2023 user testing, with a focus on a mobile-first design, instructive case study examples, engaging visual appearance and promotion of self-service using our free tools and resources.

Throughout 2023–24 the section was viewed more than 25,000 times in total, has been promoted through advertising and our social media channels, and contains information about:

- ▶ understanding the building and construction industry (and which awards apply)
- ▶ entitlements and allowances under the Building and Construction Award
- ▶ apprentice entitlements in the industry
- ▶ workplace protections (such as right of entry, freedom of association and bullying and harassment).

We also updated our dedicated existing website information and resources to ensure we provide appropriate information for the whole building and construction industry that is easy to find for all users. Updates were made to information about right of entry, agreements, protections at work and industrial action.

In communication activities, this financial year we also:

- ▶ Delivered a tailored building and construction sector information sheet, promoted by Master Builders Association Queensland (MBAQ), directly to MBAQ members, and shared in our community engagement stakeholder digital newsletter (December 2023). The information sheet provided education on the Agency's role regulating the sector, including available resources and guidance on pathways to key OFWO tools, and throughout 2024 has been promoted to the wider building and construction sector.
- ▶ Ran a communications campaign in early 2024 across social media, programmatic digital display, audio ads, and out-of-home posters on building and construction worksites. We also worked with key industry stakeholders to distribute our message, with the primary focus on raising awareness of the OFWO's resources and educating apprentices and trainees in the building and construction industry about their workplace rights and entitlements. In total, this successful campaign was seen more than 10 million times.

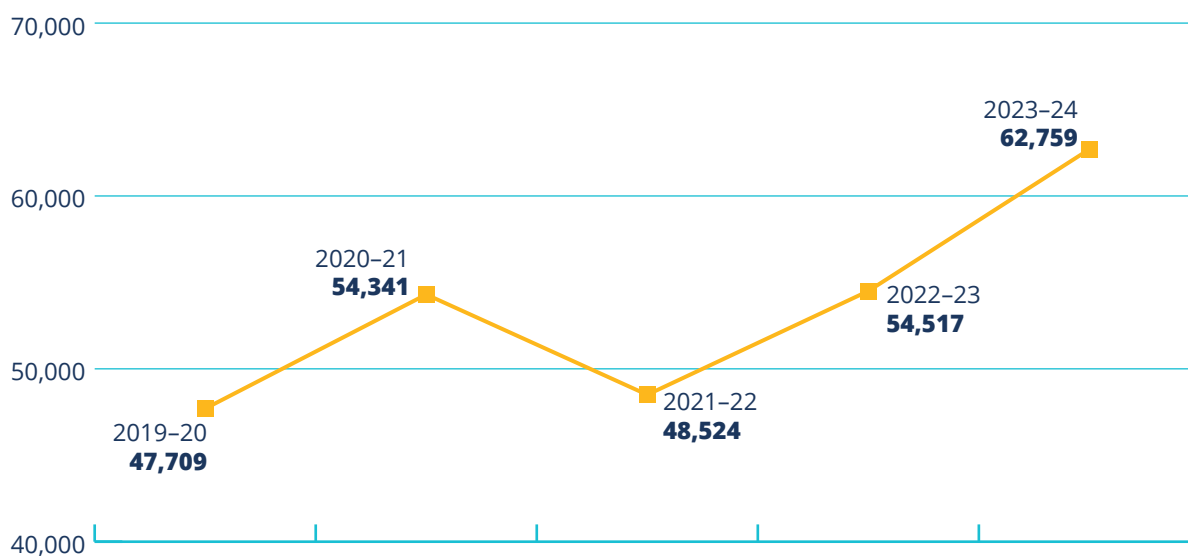
Online education and compliance tools

The OFWO's range of online content and tools provides employers and workers with high-quality information about their workplace obligations and entitlements and empowers them to resolve issues proactively (without our intervention). This financial year we saw relatively consistent or increased use of our online tools such as our Online Learning Centre, Record My Hours downloadable application, Pay and Conditions Tool (PACT), and our fact sheets, best practice guides, and templates.

Our Online Learning Centre provides free interactive online courses that teach skills and strategies to assist employers and workers manage workplace issues. In 2023–24 customers commenced a record 62,759 online learning courses, up 15% compared to the previous financial year. The top 5 popular courses were:

1. Difficult conversations in the workplace (for employees)
2. Managing performance
3. Diversity and discrimination
4. Difficult conversations in the workplace (for managers)
5. Starting a new job.

Figure 5: Commenced online learning course growth



Our downloadable Record My Hours application is quick and easy for workers to record and store the hours they work, plus other information about their employment. The app empowers workers to keep track of their own hours in case employers fail to do so (record-keeping contraventions, including surrounding hours worked and paid, often factors into matters we investigate under the FW Act). In 2023–24 the app was downloaded 11,660 times, an increase on the previous year.

PACT experienced consistent usage in 2023–24, with customers visiting the tool 6,248,948 times, and performing 6,361,889 calculations. The top industries viewed in PACT were:

- ▶ hospitality
- ▶ building, construction and on-site trades
- ▶ retail (the General Retail Industry Award was the most searched-for award).

We also provide a range of resources on workplace relations topics for employees and employers, including fact sheets and best practice guides – all of which were accessed significantly more this financial year (compared to 2022–23). In 2023–24 these best practice guides and fact sheets were collectively viewed more than 3.7 million times (up from 3.5 million). In particular, our Casual Employment Information Statement and Fair Work Information Statement were downloaded significantly more this year, at 317,107 downloads combined, representing a near 20% increase since 2022–23.

A range of templates are available on the website to help employers and workers manage a wide range of workplace obligations. This year templates were downloaded 353,445 times (an increase on the 233,153 the year prior).

Our online tools are informed by user research and testing. In 2023–24 we continued key partnerships across government and with industry experts to deliver a variety of communication initiatives, and continued to evolve and refine our website content, tools and resources on various topics. This financial year we delivered 370 updates across approximately 80 tools and resources in response to:

- ▶ Annual Wage Review decision
- ▶ family and domestic violence leave changes
- ▶ Protecting Workers Entitlements legislative changes
- ▶ Secure Jobs, Better Pay legislative updates
- ▶ Closing Loopholes and Closing Loopholes No.2 legislative updates
- ▶ amendments to the Sex Discrimination Act
- ▶ FWC decisions.

Figure 6: Information statement downloads



In 2023–24 we also delivered a range of new and enhanced education resources for the Australian community, which included:

- ▶ the Fixed Term Contract Information Statement (developed in consultation with stakeholders and insights from user research and testing)
- ▶ a building and construction information sheet that was promoted by the Master Builders Association and the National Electrical Contractors Association in their November digital newsletter
- ▶ a Closing Loopholes No.2 timeline and snapshot
- ▶ a rebuild of the Record My Hours app
- ▶ new family and domestic violence leave case studies
- ▶ investigation FAQs and behaviourally informed email templates
- ▶ behaviourally informed updates to template letters used by our EAS to improve education outcomes, readability and recall of information
- ▶ a new agreements and bargaining timeline
- ▶ a new workplace delegates' rights fact sheet
- ▶ a new letter template, designed to help employers explain pay and classification to employees on a supported wage
- ▶ a new flyer for a Workforce Australia employment provider, Employment and Training Company, on 'Getting help with workplace rights and obligations' for inclusion in its onboarding ePack
- ▶ a series of resources on the topics of 'About the FWO, what to do before you call us' and 'Report a problem without telling us who you are'
- ▶ Two new resources to support a referral process for eligible complainants who have had their complaints unresolved at the FWC and Australian Human Rights Commission (AHRC) to be referred to the OFWO where appropriate
- ▶ a behavioural insights project to look at ways to improve our interactive voice response (our Infoline on-hold messaging), which included conducting behavioural research, proposing interventions, and a trial protocol that could be implemented to review the impact of the proposed interventions.

Online enquiries and My account

Phone calls remain the most popular method customers use to contact us for assistance; however, we also provide assistance via online channels. In 2023–24, we answered 30,903 online enquiries via the OFWO's My account portal, email and social media – Facebook, LinkedIn, X (formerly Twitter), and Instagram.

My account, our online portal, allows customers to:

- ▶ send general enquiries about workplace issues to us
- ▶ save website pages and wage calculations
- ▶ receive communications and information tailored to their industry
- ▶ undertake online learning courses.

Over the past financial year, we answered 28,666 My account enquiries. Workers and their representatives (79%) account for most My account enquiries. Contact most commonly came from the following sectors:

- ▶ health care and social assistance (16%)
- ▶ accommodation and food services (11%)
- ▶ professional, scientific and technical services (10%)
- ▶ retail trade (8%)
- ▶ construction (8%).

Social media and engagement

Social media continues to be a significant growth channel for engaging with employers and workers about Australia’s workplace laws. This past financial year we have used these channels to focus on raising awareness about the numerous changes to workplace laws as they have come into effect. In total, the OFWO has grown its combined social media following to 331,000.

In addition to informing people about a variety of workplace law information such as award updates, legislative changes and workplace entitlements, our social media team assists the public with a variety of queries. In 2023–24 we provided 1,091 responses to queries on our social media channels.

Facebook is the most common social media channel people use to interact with the OFWO. As of 30 June 2024, our total followers sits at nearly 204,000. Our LinkedIn account experienced the highest growth of our social channels, with a 34% increase in followers over the course of the financial year to reach more than 100,000 followers. In February 2023, the OFWO established an Instagram account to further our social media reach, and since launching, we have seen a steady increase in followers (around 4,000 at the time of writing) as we develop more content for this channel.

Email subscription services

In 2023–24 we shared 50 email updates and digital newsletters, sending out more than 4.6 million emails to our subscriber base. Subscribers can opt-in to receive email updates on various topics, including:

- ▶ pay rates and entitlements
- ▶ new products and resources
- ▶ industry and award specific updates.

In-language information

We provide downloadable resources, videos and other professionally translated content on our website. Currently we provide information in more than 30 languages.

Our in-language videos were viewed more than 20,000 times in 2023–24. Since first publishing in-language videos to our website 7 years ago, total views have now exceeded 275,000. ‘Working in Australia’ continues to be our most accessed in-language video.

Our anonymous report tool is also available in 16 languages (in addition to English). In 2023–24, 928 non-English anonymous reports were submitted to the OFWO. Anonymous reports in Chinese (simplified and traditional) and Korean accounted for the majority of these reports. Further information about anonymous reports is detailed in Investigations and activities on page 38.

To ensure users have access to the information they need, our website also has an auto-translation tool, which translates most of its pages into more than 30 languages for people from CALD backgrounds. In 2023–24, our customers translated pages on our website 126,843 times using the auto-translation tool. Simplified Chinese, Spanish, Korean, Japanese and French accounted for the majority of translations, while the most translated pages related to pay and minimum wages.

Table 3: Website translation tool most popular languages, 2023–24

Language	Number of pages translated
Simplified Chinese	49,873
Spanish	15,294
Korean	13,538
Japanese	13,304
French	7,830

Social media and communication campaign case study: Working parents

In response to various legislative changes to parental leave and flexible work (Protecting Worker Entitlements and Secure Jobs, Better Pay amendments; for more information see page 20), we devised and ran a strategic communications campaign across April and May 2024 to raise awareness of the changes, as well as promoting the OFWO's online information and resources (including the 'Parents and families' section of our website). The primary audience was working parents and parents-to-be, to help them plan parental leave and be aware of their workplace entitlements (during and after parental leave). We strategically targeted our audience through a wide range of communication channels, reaching at least 1.5 million people and generating over 11 million impressions, more than 157,000 clicks through to our website and a 97.6% increase in visitors to online information for parents and families.

We ran:

- ▶ a content partnership with Channel Nine involving advertising across Nine's major mastheads (*Sydney Morning Herald*, *The Age*, *Brisbane Times*, and *WA Today*) and a branded feature article titled 'Expecting? Get to know your parental leave rights' on 9Honey for which FWO Anna Booth was interviewed that was seen more than 24,000 times
- ▶ digital advertising across social media (Facebook, Instagram and LinkedIn that yielded 4.7 million impressions), Google (89,000 impressions), and websites such as Mamamia and Kidspot (5.5 million impressions)
- ▶ stakeholder engagement with a range of government and community organisations, including letters to more than 250 maternity hospitals across Australia with information for staff to share with new parents, and a poster for display in antenatal and postnatal clinics
- ▶ 20,000 printed postcards in 'Bounty Bags' that were provided to parents-to-be through pharmacies, ultrasound clinics, GPs, midwives, and obstetricians
- ▶ messaging on nearly 3,000 digital screens and panels in healthcare environments, for example in general practitioner waiting rooms and at ultrasound clinics.

Figure 7: Working parents campaign creative



Investigations and activities

Priority areas

For 2023–24 our main priorities centered around the following sectors and issues:

- agriculture
- building and construction
- care
- fast food, restaurants and cafes
- large corporates and universities.

In 2023–24, we also confirmed our enduring commitment to prioritise small business employers and employees, and vulnerable or ‘at risk’ workers.

We also continued to focus on matters that:

- are of significant public interest
- demonstrate a blatant disregard for the law
- are of significant scale, impact on workers or the community
- can provide guidance on the application of the law.

Compliance activities

In 2023–24, we continued to secure significant recoveries from our targeted compliance activities. Guided by our priorities, we targeted high-risk industries, particular geographic regions, and employers with a high risk of non-compliance. Our targeted compliance activities allow us to:

- ▶ verify our intelligence by identifying and pursuing priority industries, sectors and employers with high risks of non-compliance
- ▶ better understand the drivers of non-compliance
- ▶ provide targeted education, information and advice to non-compliant employers
- ▶ develop strategies to sustain behaviour change
- ▶ recover wages for underpaid employees.

This financial year we completed 940 targeted compliance activities and recovered nearly \$25 million in unpaid wages for 14,786 underpaid workers. Our targeted compliance activities are based on intelligence and deliberately target businesses that are likely to be non-compliant. Most contraventions related to:

- ▶ underpayment of hourly rates
- ▶ employment advertisements
- ▶ penalty rates – weekend.

Anonymous reporting

Our anonymous reports tip-off tool allows members of the public to discreetly report suspected breaches of the *Fair Work Act 2009*, a specific award, or enterprise agreement. People can also report job ads that advertise a pay rate or worker conditions that could breach workplace laws. The number of reports received has been steadily increasing in the past few years, and overall, since we first launched the anonymous reporting tool in April 2016, we have received more than 120,000 anonymous reports. Anonymous report data – combined with operational data and research – helps to inform and improve our targeted compliance activities.

We received 17,021 anonymous reports in 2023–24, a significant increase of 19% from the 14,309 reports received in 2022–23. This tool is often utilised by vulnerable workers, such as young or migrant workers, and this trend continued this past year with young workers (5,291 reports) and visa holders (4,042 reports) consistently submitting the majority of reports (31% and 24% respectively).

Across all reports received in 2023–24, the dominant industries were:

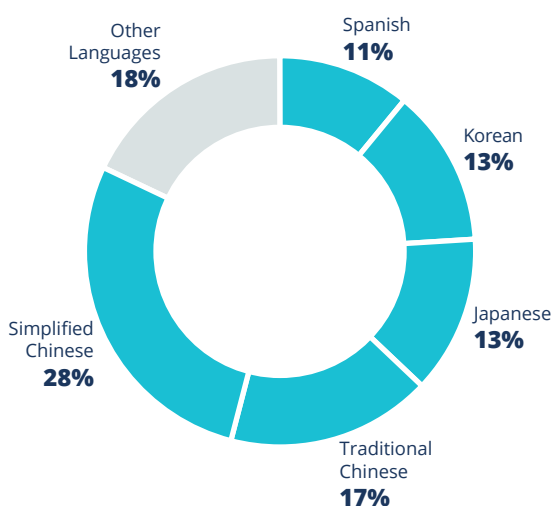
- accommodation and food services (25%)
- health care and social assistance (12%)
- retail (11%).

Anonymous reports consistently highlight the need for the OFWO to continue prioritising both the fast food, restaurants and cafes sector as well as aged care and disability support services (within the care sector), where many vulnerable workers are employed.

To further support visa holders and migrant workers, our anonymous reporting tool is available in 16 different languages (in addition to English), allowing this vulnerable group to report workplace issues anonymously in their own language and eliminating one of the barriers that can prevent this cohort from seeking assistance.

Of the 17,021 reports received this year, 928 were submitted in languages other than English (up significantly from the 600 made in 2022–23) and the majority of these related to accommodation and food services (37%), administrative and support services (12%), building and construction (11%), and retail (8%).

Figure 8: Top 5 languages in which anonymous reports were received



Investigations in response to Requests for Assistance (RfAs)

In 2023–24, we conducted 4,035 investigations into complex or significant matters (including those involving vulnerable workers, serious non-compliance and/or uncooperative employers) in response to RfAs involving a workplace dispute. From these investigations, we recovered more than \$15.4 million in underpayments.



Large corporates

This financial year, we continued to see concerning levels of workplace law non-compliance within Australia's large corporates sector, including some of Australia's biggest employers. Large corporations are defined as entities that are part of an economic group with combined turnover greater than \$250 million in a given financial year. While the law applies equally across all industries and businesses small and large, there is a view in the community, which the OFWO shares, that large employers have the financial and technical resources to be compliant and need to be held to a high standard.

Since establishing our dedicated Large Corporates Branch in 2021, and despite returning \$877 million to more than 547,000 underpaid workers in this sector since July 2020, we have observed that a significant number of large corporates, not-for-profits, universities and other businesses are continuing to discover systemic underpayments within their organisations, with issues spanning multiple years and involving large numbers of workers. Recent cases such as the BHP Group self-disclosure and Commonwealth Bank of Australia reinforce there is still a lot of work to be done to improve compliance. While many large corporates' underpayments are self-reported to the OFWO, there is a significant amount of work involved in verifying the amount of underpayments and taking appropriate enforcement action, including where we may determine underpayments are significantly higher than the initial self-report or amounts ultimately calculated by the employer. This complex and time-consuming work securing worker entitlements in this sector is very necessary, and our ongoing engagement with large corporates helps us provide assurance to workers and the community that all entitlements owed will be paid.

There are a number of clear, consistent and often concerning drivers for non-compliance that boards and senior leadership teams must address in order for large organisations to have confidence that their settings are compliant. Some of the most common observed by the OFWO, and which we continue to warn the sector to guard against, include:

- ▶ a lack of investment in payroll systems, expertise and staffing, as well as absent or insufficient compliance checks and auditing (particularly for new enterprise agreements or entitlements)
- ▶ not ensuring a "line of sight" between what is happening at the workplace level, and the risk controls in place at a corporate governance level
- ▶ ineffective or absent channels for meaningful communication with workers and their representatives, including a failure to act on apparently isolated instances of non-compliance which could be an early warning sign to a more systemic source of contraventions
- ▶ annualised salaries for award-covered employees being insufficient to compensate for all work actually performed, or organisations implementing a "set and forget" buffer which fails to accommodate increases to minimum entitlements over time
- ▶ a false belief that market rates are necessarily compliant with award entitlements
- ▶ failure to properly map roles to correct classifications or job grades
- ▶ failure to implement enterprise agreement obligations or pay rules, especially regarding undertakings or reconciliation clauses
- ▶ incorrect system configurations (including a failure to conduct assurance checks on systems), for example leave being incorrectly deducted on public holidays
- ▶ manual or claims-based processes for entitlements (higher duties, allowances, manager driven approvals).

We continue to drive a stronger culture of accountability with our OFWO-initiated investigations and ongoing media focus resulting in large numbers of big companies taking it upon themselves to conduct internal reviews and self-report.

While we continue to welcome businesses coming forward and being transparent with the OFWO, the market, workers, and their representatives about non-compliance, it is concerning to see that the frequency and seriousness of disclosures show no signs of abating.

Significant large corporates matters for 2023–24

In 2023–24, the OFWO recovered \$333 million in underpayments for nearly 110,000 workers from the large corporates sector.

Other notable matters involving large corporates entities this financial year included:

- ▶ Securing the OFWO's (then) highest-ever penalty resulting from legal action in February 2024 – \$10.3 million against the Commonwealth Bank of Australia and its subsidiary CommSec in response to the companies underpaying 7,402 employees (most working in customer service roles) by more than \$16 million. The underpayments included the companies failing to implement the required system of regular reconciliations and top-up payments necessary for ensuring their employees were receiving their basic lawful minimum entitlements. This resulted in employees' basic lawful minimum entitlements being undercut and employees being left worse off for several years.
- ▶ Finalising an enforceable undertaking (EU) against Insurance Australia Group Limited (IAG) in April 2024, Australia's largest general insurer under brands including NRMA Insurance, RACV, CGU Insurance, SGIO, Swann Insurance, WFI and ROLliN Insurance. IAG originally self-reported non-compliance issues in December 2020. We entered an EU with IAG subsidiaries, Insurance Australia Group Services Pty Limited, and Insurance Manufacturers of Australia Pty Limited. We secured extensive press coverage of the matter and IAG have since back-paid more than 19,000 current and former employees more than \$21 million in wages and entitlements (plus several million dollars in interest and superannuation).
- ▶ In July 2023, the seven-week liability hearing in our Federal Court action against Woolworths and Coles concluded. The OFWO alleged both Coles and Woolworths breached the FW Act by underpaying salaried managers. The FWO further alleged that Coles did not keep records of overtime and penalty rate entitlements, in breach of the FW Act. This matter has been significant in terms of testing the interpretation of the General Retail Industry Award around issues that have broad application across OFWO investigations (for example, set off, record-keeping requirements and the application of a reverse onus of proof where employers have failed to keep records). The decision in this matter is reserved.

Our investigation activities and outcomes send a message that all employers – including and especially large corporates – must place a higher priority on addressing payroll issues, enhancing workplace relations systems and governance, and engaging expertise to ensure they are paying workers all their lawful entitlements. We continue to encourage all employers to cooperate with us to swiftly rectify non-compliance and ensure it does not reoccur.



Universities

The university sector remained a priority area for the OFWO in 2023–24, based on our intelligence and investigations revealing the sector to still be systemically non-compliant – often due to the employment of high numbers of casual workers, ineffective governance, a lack of investment in payroll systems, expertise and auditing, and, in some cases, due to complacency.

We originally wrote to 42 universities across Australia in late-2020, highlighting our concerns about underpayments and non-compliance with workplace relations laws. Since this time, more than 70% of universities have engaged with us in some capacity. We have also recovered \$148.9 million for underpaid workers (since July 2020), and have taken high-end enforcement action against 5 universities: University of Melbourne (in April 2024, we secured a total of \$74,590 in penalties for taking adverse action against 2 casual academics because they exercised workplace rights to make complaints or inquiries about their work), Charles Sturt University (CSU), University of Newcastle (UoN), University of Technology Sydney (UTS), and in September 2023, we filed proceedings against the University of New South Wales relating to alleged record-keeping and pay slip contraventions. Under the 3 EUs entered with UoN, CSU and UTS, we have secured \$13.9 million in back payments for 12,867 workers, plus \$3.74 million in superannuation and interest. As part of its EU obligations, UTS is undertaking a wider review of compliance and may uncover more underpayments.

We have seen some improvement in the sector's acknowledgement of systemic issues but are still seeing investigations taking up a significant amount of our resources, as internal reviews conducted by universities themselves – that we verify – are progressing slowly.

This financial year we have continued to influence sector-wide change, investing significant time and resources into our investigations, but also prioritising broad stakeholder education and engagement to influence cultural change in the sector to voluntarily comply with workplace laws. This has included delivering public webinars and conference presentations in 2023 and 2024, in which we shared learnings and lessons regarding underpayments in higher education – based on our investigative activities.

Our proactive collaboration has included establishing quarterly meetings with a higher education industry reference group in March 2024 with the National Tertiary Education Union and the Australian Higher Education Industrial Association. We also continued engaging with peak university bodies, government agencies (including the Tertiary Education Quality and Standards Agency (TEQSA) and the Department of Education) and the Australian Universities Accord Panel to raise our concerns, promote our resources, encourage internal reviews to ensure and embed workplace law compliance, and to achieve an impact and ultimately conclude our work in this sector. Our work with the Australian Universities Accord Panel and TEQSA in particular has resulted in commitments to develop new criteria and annual reporting requirements for all higher education providers regarding their management processes in relation to workplace relations compliance (including casual staff numbers to increase transparency).

In general, our review of university governance processes concerning compliance with workplace laws has revealed significant and systemic weakness. We will continue to work with our stakeholders to proactively address these and other barriers to compliance. Given the scale and complexity of university sector matters, we will continue to monitor and examine this sector – including our ongoing investigations – to ensure appropriate enforcement outcomes are secured in the public interest.



Fast food, restaurants and cafes

Fast food, restaurants and cafes has been a high-risk sector for many years, due to factors including the high proportion of vulnerable workers employed. These workers can be vulnerable to exploitation due to a lack of awareness of their entitlements or a reluctance to raise concerns with their employer or the OFWO. The sector continues to be of considerable public interest and our proactive audit activities continue to reveal high levels of non-compliance. The sector employs 5% of all Australian workers yet in the 2023–24 financial year accounted for:

- ▶ 14% of all disputes completed
- ▶ 25% of all compliance notices (CNs) issued
- ▶ 17% of all litigations filed
- ▶ 20% of anonymous reports
- ▶ a significant portion of all in-language anonymous reports (submitted in languages other than English, typically by young migrant workers); related to the accommodation and food services industries (37%), which includes fast food, restaurants and cafes.

In 2023–24, we recovered \$5.6 million for 3,056 underpaid fast food, restaurants and cafes workers, up significantly from the \$2.8 million we recovered for 1,631 workers the previous financial year.

We also secured \$4.7 million in court-ordered penalties against employers in the sector for various FW Act breaches, including our highest penalty in the sector (and our second-highest penalty secured ever) in April 2024 – more than \$4 million ordered against the operators and managers of 3 Din Tai Fung restaurants for underpaying workers and providing false records (for more information about Din Tai Fung, see page 51).

Some other notable matters in the fast food, restaurants and cafes sector this financial year included:

- ▶ Continuing our National Food Precincts Program (commenced 2017) and making surprise visits to 35 food outlets in Adelaide in September 2023. We targeted businesses based on intelligence, such as anonymous reports to our Agency, if they had been the subject of a previous OFWO investigation, or if they employed vulnerable workers such as visa holders or young workers. Most of the eateries were ‘cheap eats’ venues.

- ▶ After the proactive investigation of Adelaide food precincts, in February 2024 the OFWO commenced litigation action against 2 Vietnamese eateries, Mr Viet, which we allege underpaid 36 predominantly migrant workers more than \$400,000 over 3 years, in addition to breaching pay slip and record-keeping laws, subjecting workers to unlawful deductions and requirements to spend, and providing false records to Fair Work Inspectors. We also allege that a number of the underpayment and record-keeping contraventions occurred knowingly and systemically, and therefore could be considered serious contraventions under the FW Act (for more information on serious contraventions, see page 51).
- ▶ In October 2023, we obtained \$164,635 in court-ordered penalties against the former operators of Upper East Side Bondi cafe in Sydney for extensive and deliberate contraventions, including failing to comply with CNs requiring \$24,000 in back payments to 8 workers (including visa holders), and knowingly providing false information or documents on 12 occasions. This is a significant penalty for the cafe and its director who are repeat offenders that previously failed to comply with 2 CNs we issued in 2021 (resulting in a \$25,460 penalty).
- ▶ In February 2024 we secured \$137,435 in court-ordered penalties against a former director and general manager of the La La Bar Group (comprising 8 companies) for their involvement in record-keeping breaches involving 6 of the companies, the companies’ former accounting firm for failing to comply with a Notice to Produce, and the accounting firm’s director for his involvement in Notice to Produce breaches involving both the firm and all 8 companies.

Our established fast food, restaurants and cafes strategy continues to guide our work in the sector. We utilise a multi-pronged approach featuring communication campaigns, and engagement, education and enforcement activities to improve compliance levels in this sector and influence positive behavioural and cultural change. We remain sensitive to the challenges the sector faces while maintaining our compliance focus. For more information about our online fast food, restaurants and cafes resources and communications, see page 31.



Agriculture

Agriculture is a priority sector because it consistently presents as a high-risk sector for worker exploitation, and is of considerable public interest. The OFWO receives RfAs from workers due to a variety of sector characteristics we observe that contribute to an environment of non-compliance, including:

- ▶ the nature of the work (seasonal and physically demanding)
- ▶ the way labour is procured (complex supply chains and labour hire arrangements)
- ▶ the type of people seeking work (often young and/or transient visa holders).

We take a proactive and targeted approach to addressing workplace law breaches in agriculture based on our intelligence, collaborative work with other government agencies, and guided by our Agriculture Strategy, which shapes our engagement, education and enforcement activities across the sector (for more information on our dedicated agriculture-specific online services, see page 32). However, the OFWO recognises the challenges faced by the agriculture sector, including labour constraints, drought, flooding and bushfires, and we take a reasonable and proportionate approach to non-compliance.

Our Strategy provides our Fair Work Inspectors with unannounced site inspection locations, centering on non-compliant hot spot regions around the country. Site inspections allow Inspectors to 'get behind the documents' and test allegations of non-compliance by interviewing workers, managers, growers, labour hire businesses and third parties in order to test compliance with the Horticulture Award, record-keeping and pay slip regulations, and the National Employment Standards.

Throughout 2023–24, we conducted surprise site inspections at around 40 farms across Queensland's Lockyer Valley and in Shepparton, Victoria.

We targeted these locations based on data and intelligence that indicated vulnerable workers on these farms might be exposed to workplace law breaches such as alleged non-payment for time worked, unlawfully low flat rates, underpaid minimum rates, below-award rates of pay for visa holders, unpaid casual, weekend and public holiday loadings, unauthorised deductions and pay slip contraventions. Our Fair Work Inspectors spoke with growers, labour hire operators, managers and workers on the ground, and requested records. Our investigations continue and we will publish results at a later date.

Since commencement of the Strategy in December 2021, we have recovered more than \$1.5 million in unpaid wages for 755 workers in the agriculture sector. In the 2023–24 financial year we completed 209 matters, issued 28 infringement notices (INs) and 39 CNs, and recovered \$308,053 for 342 workers. The most common contraventions in the agriculture sector in 2023–24 related to wages (incorrect hourly rates or wages not paid), and termination pay.

In April 2024, we achieved penalties totaling \$159,793 against a Victorian farm (Lotus Farm Pty Ltd and one of the farm directors, Son Thai), for underpaying 2 employees (vulnerable workers from non-English speaking backgrounds) more than \$28,000, falsifying records to hide the underpayments, and making unlawful deductions. We alleged that workers were unlawfully paid flat hourly rates of pay, and that Son Thai was involved in the underpayments and producing false and misleading records (including pay slips).

In August 2023 we also commenced legal action against Australia's largest celery producer, A & G Lamattina & Sons Pty Ltd (Lamattina), for allegedly underpaying 3 visa workers across one year. In April 2024, Lamattina made admissions by way of a Statement of Agreed Facts they had underpaid 3 employees \$91,907 by failing to pay minimum wages, casual loading, overtime and public holiday rates owed under the Horticulture Award. At the penalty hearing on 15 July 2024, the parties recommended an agreed penalty position of \$166,860. Judgment is reserved.





Building and construction

This financial year we prioritised underpayments and workplace protections in the building and construction sector, which includes the domestic and commercial building and construction industry. Our approach is driven by intelligence and guided by our Compliance and Enforcement Policy, public interest considerations, and resource efficiency. This includes investigations into potential breaches of the FW Act regarding general protections and right of entry.

The building and construction industry remains highly represented in RfAs received, with a notable proportion involving apprentices and trainees (27% of RfAs in 2023–24 came from apprentices). Our efforts have focussed on resetting expectations and standards of behaviour within the industry – particularly within the education space (for more information, see page 32) and engagement with key stakeholders, such as through our Building and Construction Reference Group (established early 2024).

We undertook a series of intelligence-led proactive investigations including site visits, and targeted underpayments and workplace rights contraventions across both commercial and residential building industries.

During the 2023–24 financial year, the OFWO's work in the building and construction sector resulted in:

- ▶ 390 CNs issued
- ▶ 60 INs issued
- ▶ 10 litigations commenced
- ▶ assistance with 5 small claims matters.

Our investigations recovered more than \$3 million in unpaid entitlements for 766 workers, resolving numerous disputes within this sector. Notably, apprentices and visa holders were involved in a significant portion of the disputes, with 27% involving apprentices and 14% visa holders.

The most common allegations in the building and construction sector were:

- ▶ termination pay (17%)
- ▶ wages (underpayments of hourly rate; 15%)
- ▶ annual leave entitlements (12%).

We have achieved significant litigation outcomes following the transfer of legal proceedings from the former Australian Building and Construction Commission (ABCC). Of the 41 matters transferred, 38 cases have been finalised and 3 matters are ongoing. Total court penalties imposed in relation to the transferred matters is \$3,537,366. This highlights the ongoing commitment to ensuring compliance and addressing breaches within the sector.

Some notable enforcement outcomes in 2023–24 from the building and construction sector include:

- ▶ court-ordered penalties totaling \$108,980 against the Construction, Forestry and Maritime Employees Union (CFMEU) and 3 of its officials for unlawful conduct at a construction site in Melbourne
- ▶ court-ordered penalties totaling \$135,186 against the CFMEU and 3 of its officials for breaching right of entry laws at a construction site in Queensland
- ▶ court-ordered penalties totaling \$171,000 against the CFMEU and 2 of its officials for unlawful conduct at a construction site in southeast Queensland.



Vulnerable and migrant workers

The OFWO has an enduring priority of assisting vulnerable workers, including visa holders and migrant workers. We prioritise education and engagement with migrant workers and their communities to ensure they understand their entitlements and how to seek assistance.

Last year, the government announced a package of reforms to address migrant worker exploitation, including a new ‘workplace justice’ visa to enable exploited migrant workers to stay in Australia while they report and pursue their claims. We have been working closely with DEWR, and Home Affairs, on this package, including co-designing measures with unions, business, and civil society to address migration-related barriers to reporting exploitation or seeking workplace justice. The Strengthening Reporting Protections Pilot aims to strengthen reporting protections to give temporary visa holders confidence to report exploitation early and resolve their workplace issues. These new laws recognise some temporary visa holders are fearful they will have their visa cancelled if they report exploitation or support an investigation into their employer. The pilot program commenced August 2024.

Migrant workers in Australia are entitled to the same workplace rights and protections, and the same minimum rates of pay, as other workers regardless of their visa type. As at June 2024 there were more than 1 million temporary visa holders with work rights in Australia.

We received 4,042 anonymous reports from visa holders and migrant workers, which accounted for 24% of all anonymous reports submitted. Of these 23% were in-language anonymous reports, highlighting our continued need to provide in-language and translated communication and education resources (for more information, see page 36 and page 51).

The fast food, restaurants and cafes sector continues to be a high-risk sector and significant concern for the exploitation of vulnerable cohorts such as visa holders and migrant workers. A large majority of the 389 disputes completed by OFWO regarding visa holders’ and migrant workers’ were within the accommodation and food services industry, accounting for 39% of disputes lodged by this cohort during the reporting period.

The contract cleaning industry also remains a high-risk sector, with matters involving the exploitation of vulnerable workers in supply chains a continued area of concern. Workers employed in this sector are often low-paid, vulnerable migrant workers with limited understanding of their workplace rights.

In August 2023, the OFWO secured \$332,964 in penalties in response to underpayments of cleaners at Etihad Stadium (now Marvel Stadium) in Melbourne’s Docklands.

The litigation was brought against principal cleaning contractor, Quayclean Australia Pty Ltd, and cleaning subcontractor, Ranvel Pty Ltd, and 2 individual company directors following allegations of stadium cleaners being underpaid as a result of unlawfully low flat rates. The allegations were received via OFWO’s online anonymous reporting tool, prompting an investigation and surprise site inspection. The investigation found 25 Etihad Stadium cleaners were underpaid a total of \$99,637 between February and June 2017. Cleaners were paid flat hourly rates ranging from \$7 to \$23, resulting in underpayment of entitlements under the Cleaning Services Award, such as minimum ordinary hourly rates, casual loadings, penalty rates and overtime.

These outcomes reinforce the need for ongoing education and engagement with the cleaning industry. In 2023–24, we continued to work with the Cleaning Accountability Framework (CAF), a multi-stakeholder, industry-led initiative that the OFWO helped establish, to build a sustainable culture of compliance and improve conditions and work standards in property cleaning services.

We will continue to take appropriate enforcement action against those who engage in deliberate and calculated conduct to exploit vulnerable workers. Our compliance activities for the past financial year relating to visa holders and migrant workers have resulted in:

- ▶ 24 INs
- ▶ 57 CNs
- ▶ 8 litigations
- ▶ one EU.

The serious nature of exploitation is demonstrated by the significant penalties imposed by the courts on our completed matters relating to visa holders and migrant workers, totalling nearly \$8 million.

- ▶ In May 2024, \$966,890 in court-ordered penalties were awarded in a civil case that involved ‘systematic exploitation’ of Filipino workers by the director of a Canberra massage parlour who threatened to have the workers’ families killed if they complained. The 7 Filipino workers were employed by Foot & Thai Massage Pty Ltd and underpaid a total of \$971,092. The workers were subjected to coercion, discrimination and adverse action. They were also not paid required overtime or penalty rates. This matter is the subject of an appeal, which is currently before the Courts.
- ▶ More than \$4 million ordered against the operators and managers of 3 Din Tai Fung restaurants for underpaying workers and providing false records to the OFWO. The workers were mostly visa holders from Indonesia and China, mainly on student or employer-sponsored visas. For more information about the Din Tai Fung matter, see page 51.
- ▶ \$558,190 in penalties in October 2023 against Winit (AU) Trade Pty Ltd, a warehousing and distribution services company in Sydney, after they underpaid nearly 400 employees (most from migrant backgrounds) a total of more than \$3.6 million. Our litigation focussed on 30 of these employees who were underpaid \$368,684. Three of the underpayment contraventions met the definition of ‘serious contraventions’ under the Protecting Vulnerable Workers laws because of the deliberate and systematic nature of the conduct. For more information about the Winit matter, see page 51.

Pacific Australia Labour Mobility scheme

Workers in the Pacific Australia Labour Mobility (PALM) scheme have the same workplace entitlements and protections as all other national system employees in Australia. Protecting vulnerable or ‘at risk’ workers, such as visa holders under the PALM scheme, remains an enduring priority for the OFWO.

The PALM scheme is jointly administered by DEWR and the Department of Foreign Affairs and Trade (DFAT). Seasonal workers can be employed in any sector in all regional and rural postcodes.

All Australian businesses in the agricultural sector can participate in the scheme. The OFWO engages closely with DFAT, DEWR and PALM scheme stakeholders, regularly attending governance and consultative opportunities to support the whole-of-government approach to maintaining the integrity of the PALM scheme.

We provide tailored education resources and undertake targeted activities to help inform PALM scheme participants of their workplace rights and obligations. This includes:

- ▶ conducting workplace compliance history checks on potential approved employers
- ▶ developing educative resources (including in-language) for PALM scheme workers and engaging with program participants
- ▶ delivering briefings to workers upon their arrival
- ▶ providing workplace relations advice and education to the administering departments, program participants and other PALM scheme stakeholders
- ▶ conducting investigations of approved employers, including proactive unannounced site inspections.

In 2023–24, we reached approximately 8,581 workers by attending 527 arrival briefings (incorporating in-person and virtual briefings).

As a result of compliance activities involving PALM scheme-approved employers between 1 July 2019 and 30 June 2024, the OFWO:

- ▶ commenced 228 investigations
- ▶ recovered \$762,625 for 1,937 workers
- ▶ issued 52 CNs and 11 INs.

Enforcement outcomes

We apply the statutory enforcement tools at our disposal after assessing whether any proposed compliance activity would be an efficient and ethical use of public resources in accordance with our Compliance and Enforcement Policy. The OFWO considers our strategic priorities as part of our assessments and takes a case-by-case approach to each matter. In cases of particularly serious or widespread cases of non-compliance – or matters of significant public interest – utilising the statutory enforcement tools is especially important. We use enforcement tools in cases that, among other issues:

- ▶ demonstrate a blatant disregard of the law
- ▶ exploit vulnerable workers
- ▶ involve systemic non-compliance issues
- ▶ where there is a need for deterrence.

In 2023–24, we utilised enforcement tools a total of 3,413 times (up from 3,150 in 2022–23). These included:

- ▶ Infringement notices (INs)
- ▶ Compliance notices (CNs)
- ▶ Enforceable undertakings (EUs)
- ▶ litigations.

Table 4: Enforcement outcomes, 2020–23

Enforcement outcome	2023–24	2022–23	2021–22
INs issued	760	626	492
CNs issued	2,574	2,424	2,345
EUs executed	15	15	9
Litigations commenced	64	81	137

Infringement notices

INs are on-the-spot fines we issue to employers for breaching record-keeping and pay slip requirements. Before issuing a notice, we consider:

- ▶ the employer’s previous compliance history
- ▶ the degree to which their lack of record-keeping impacts our ability to find, calculate and recover entitlements.

The OFWO issued 760 INs in 2023–24, with penalties paid totaling \$986,616 (an increase from 626 INs in 2022–23 that yielded \$739,966).

Compliance notices

CNs are efficient tools for addressing and rectifying suspected underpayments of workers. A CN may be issued where a Fair Work Inspector has formed a reasonable belief that non-compliance has occurred. By directing a person or business to take specific action to remedy an underpayment, CNs play a key role in ensuring wages are back-paid quickly.

In 2023–24, we issued 2,574 CNs (up from 2,424 in 2022–23) and recovered \$16.9 million in unpaid wages.

If a person or business fails to comply with the directions contained in a CN and does not seek to challenge the CN in a federal court, the OFWO may take action to enforce it.

Enforceable undertakings

EUs are court-enforceable, legally binding written agreements between us and someone who is reasonably believed by the OFWO to have contravened Australian workplace laws (for example, an employer). In these agreements there are a series of undertakings designed to rectify any breaches and commit to ongoing compliance. EUs are effective enforcement tools to address non-compliance issues in a timely and cost-effective alternative to litigation.

To ensure transparency and serve as a deterrent for non-compliance, copies of EUs are publicly available on our website fairwork.gov.au.

EUs can also deliver outcomes that are not available via other enforcement tools, such as:

- ▶ recovering unpaid wages that would fall outside the 6-year statutory limitation period for court orders
- ▶ independent payroll audits for the life of the EU, paid for by the employer
- ▶ establishing robust mechanisms to achieve ongoing compliance, such as new payroll systems, improved governance, management and staff training, and hotlines to report concerns
- ▶ public apologies
- ▶ contrition payments.

The terms of any EU depend on the circumstances of each case and are informed by our publicly available Compliance and Enforcement Policy.

This financial year we executed 15 EUs and recovered a total of \$30.2 million for underpaid workers.

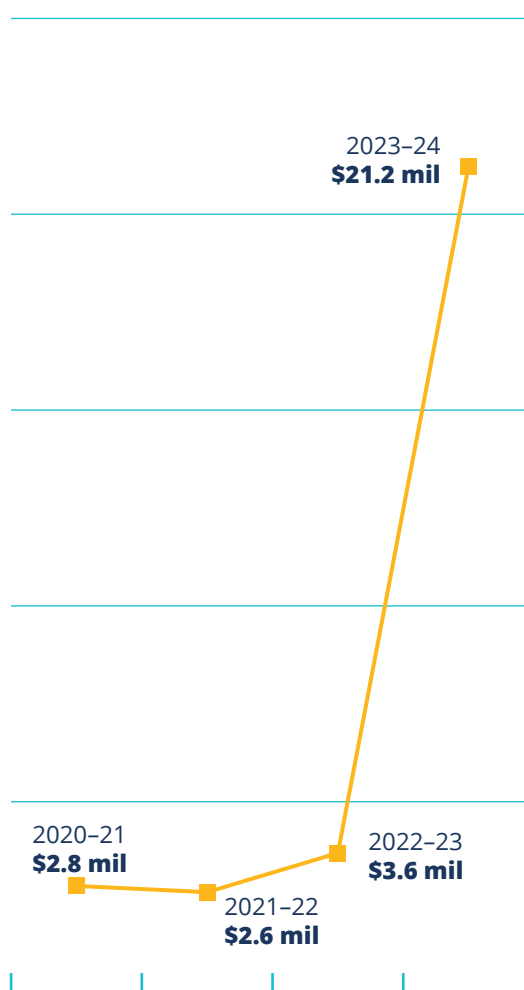
Litigation

Litigation is generally reserved for more serious or systemic cases of non-compliance and cases where it is in the public interest to commence proceedings. We may litigate matters involving:

- ▶ a deliberate and/or repeated breach of workplace laws
- ▶ exploitation of vulnerable workers
- ▶ failure to cooperate with us and fix contraventions after being given an opportunity to do so
- ▶ parties who have a prior history of contraventions who have not taken adequate steps to ensure compliance despite being advised of consequences in the past.

We initiated 64 litigation proceedings in 2023–24 and secured more than \$21.2 million in court-ordered penalties, a significant increase from the \$3.6 million yielded the previous financial year (from 81 litigations).

Figure 9: Court-ordered penalties





Serious contraventions

Every year we make use of tougher provisions in the FW Act to ensure that any persons or businesses who commit serious contraventions are held to account, and to deter others from engaging in such conduct. Particularly in matters relating to vulnerable workers we believe that increased penalties have a general deterrent effect and can be helpful in encouraging compliance. Under the FW Act, the maximum penalties for serious contraventions are 10-times the penalties which would ordinarily apply.

After receiving a request for assistance from an impacted worker, the OFWO secured our (then) second-highest penalties ever in April 2024 – \$4 million – against the former operators (DTF World Square Pty Ltd and Selden Farlane Lachlan Investments Pty Ltd) of 3 popular Taiwanese restaurants, Din Tai Fung (across Melbourne and Sydney). Penalties were also imposed against a former general manager and HR coordinator. These penalties constituted serious contraventions because the operators of Din Tai Fung deliberately and systematically:

- ▶ underpaid 17 vulnerable migrant workers \$157,025 under the Restaurant Industry Award (most workers were visa holders from Indonesia and China on student or employer-sponsored visas; they included cooks, waiters, a dishwasher and restaurant managers)
- ▶ breached several record-keeping obligations (failing to make and keep records, creating false records, and pay slip contraventions)
- ▶ required some employees to work unreasonable additional hours
- ▶ provided false records to our Fair Work Inspectors.

In October 2023, we secured more than \$550,000 in penalties against Winit (AU) Trade Pty Ltd, a Sydney warehousing and distribution company, and Song Cheng (the company's sole director and general manager), after a migrant worker, Mr Wong, approached us for assistance. Suspecting he was being underpaid, Mr Wong and 30 fellow migrant worker colleagues were fully back-paid a total \$368,684. This matter constituted a serious contravention of the Services and Wholesale Award because the company deliberately and systematically exploited and underpaid its vulnerable migrant workers by not paying them overtime penalties on Sundays and public holidays. Our 2023 focussed on a sample of 30 staff between 2014 and 2019, Winit underpaid nearly 400 employees – most from migrant backgrounds – a total of more than \$3.6 million.

Winit matter: sharing Mr Wong's story

To highlight the challenges and difficulties vulnerable workers face, including migrant workers, and to deter other employers who ignore their statutory obligations in a similar manner to Winit, in February 2024 we interviewed Mr Wong so he could tell his story. We published a dedicated media release, translated into 7 different languages, that was picked up by multiple CALD media outlets, and shared a video on our LinkedIn channel (that was viewed more than 3,000 times), and Facebook and Instagram (viewed more than 900,000 times collectively, with the public engaging with these posts 13,000 times).

Gender equity in briefings

We remain committed to the Law Council of Australia's Equitable Briefing Policy, which aims to improve gender equality in the number of briefs issued to barristers across the country. In 2023–24, the OFWO briefed female counsel 46 times and male counsel 37 times.

3



PART 3**Management and accountability**

Workforce demographics

Workforce management

Property and environment management

Corporate governance

External scrutiny

Financial management

Workforce demographics

As at 30 June 2024, the OFWO employed 950 ongoing, 46 non-ongoing and zero casual employees under the *Public Service Act 1999* (Public Service Act).

In 2023–24, we had a total of 56 ongoing engagements, 69 non-ongoing engagements, 38 internal promotions and 109 broadband movements.

The size, location and makeup of our workforce is detailed below.

Table 5: Ongoing employees by location as at 30 June 2024

	Male			Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	85	5	90	115	41	156	2	0	2	0	0	0	0	0	0	248
Qld	47	4	51	80	23	103	1	0	1	0	0	0	0	0	0	155
SA	27	2	29	51	20	71	0	0	0	0	0	0	0	0	0	100
Tas	13	2	15	11	7	18	0	0	0	0	0	0	0	0	0	33
Vic	94	5	99	122	61	183	4	0	4	0	0	0	0	0	0	286
WA	27	2	29	22	14	36	0	0	0	0	0	0	0	0	0	65
ACT	20	3	23	27	9	36	0	0	0	0	0	0	0	0	0	59
NT	0	0	0	3	1	4	0	0	0	0	0	0	0	0	0	4
Total	313	23	336	431	176	607	7	0	7	0	0	0	0	0	0	950

Table 6: Ongoing employees by location as at 30 June 2023

	Male			Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	89	6	95	121	47	168	1	0	1	0	0	0	0	0	0	264
Qld	36	1	37	62	22	84	1	0	1	0	0	0	0	0	0	122
SA	29	2	31	42	21	63	0	0	0	0	0	0	0	0	0	94
Tas	12	1	13	14	6	20	0	0	0	0	0	0	0	0	0	33
Vic	95	10	105	119	61	180	3	0	3	0	0	0	0	0	0	288
WA	22	1	23	20	16	36	0	0	0	0	0	0	0	0	0	59
ACT	18	3	21	28	8	36	0	0	0	0	0	0	0	0	0	57
NT	0	0	0	3	0	3	0	0	0	0	0	0	0	0	0	3
Total	301	24	325	409	181	590	5	0	5	0	0	0	0	0	0	920

Table 7: Non-ongoing employees by location as at 30 June 2024

	Male			Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	4	1	5	4	1	5	1	1	2	0	0	0	0	0	0	12
Qld	4	0	4	5	1	6	0	0	0	0	0	0	0	0	0	10
SA	2	0	2	2	0	2	0	0	0	0	0	0	0	0	0	4
Tas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vic	3	0	3	8	1	9	0	0	0	0	0	0	0	0	0	12
WA	1	0	1	3	3	6	0	1	1	0	0	0	0	0	0	8
ACT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	14	1	15	22	6	28	1	2	3	0	0	0	0	0	0	46

Table 8: Non-ongoing employees by location as at 30 June 2023

[illegible]

Table 9: Ongoing employees by classification as at 30 June 2024

	Male			Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES Band 2	2	0	2	2	0	2	0	0	0	0	0	0	0	0	0	4
SES Band 1	5	0	5	6	1	7	0	0	0	0	0	0	0	0	0	12
EL 2	27	0	27	28	4	32	0	0	0	0	0	0	0	0	0	59
EL 1	45	3	48	71	35	106	0	0	0	0	0	0	0	0	0	154
APS 6	78	3	81	94	52	146	1	0	1	0	0	0	0	0	0	228
APS 5	104	10	114	148	52	200	2	0	2	0	0	0	0	0	0	316
APS 4	32	4	36	50	23	73	4	0	4	0	0	0	0	0	0	113
APS 3	20	3	23	31	9	40	0	0	0	0	0	0	0	0	0	63
APS 2	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	313	23	336	431	176	607	7	0	7	0	0	0	0	0	0	950

Table 10: Ongoing employees by classification as at 30 June 2023

	Male			Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES Band 2	2	0	2	3	0	3	0	0	0	0	0	0	0	0	0	5
SES Band 1	6	0	6	4	1	5	0	0	0	0	0	0	0	0	0	11
EL 2	25	0	25	27	6	33	0	0	0	0	0	0	0	0	0	58
EL 1	43	4	47	73	29	102	0	0	0	0	0	0	0	0	0	149
APS 6	80	3	83	91	55	146	1	0	1	0	0	0	0	0	0	230
APS 5	92	14	106	129	61	190	2	0	2	0	0	0	0	0	0	298
APS 4	31	1	32	50	21	71	0	0	0	0	0	0	0	0	0	103
APS 3	22	2	24	31	8	39	2	0	2	0	0	0	0	0	0	65
APS 2	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	301	24	325	409	181	590	5	0	5	0	0	0	0	0	0	920

Table 11: Non-ongoing employees by classification as at 30 June 2024

	Male			Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES Band 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES Band 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 5	1	0	1	1	1	2	0	0	0	0	0	0	0	0	0	3
APS 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 3	13	1	14	21	5	26	3	0	3	0	0	0	0	0	0	43
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	14	1	15	22	6	28	3	0	3	0	0	0	0	0	0	46

Table 12: Non-ongoing employees by classification as at 30 June 2023

[illegible]

Table 13: Employees by employment status as at 30 June 2024

	Ongoing			Non-ongoing			Total
	Full time	Part time	Total	Full time	Part time	Total	
SES Band 2	4	0	4	0	0	0	4
SES Band 1	11	1	12	0	0	0	12
EL 2	55	4	59	0	0	0	59
EL 1	116	38	154	0	0	0	154
APS 6	173	55	228	0	0	0	228
APS 5	254	62	316	2	1	3	319
APS 4	86	27	113	0	0	0	113
APS 3	51	12	63	35	8	43	106
APS 2	1	0	1	0	0	0	1
APS 1	0	0	0	0	0	0	0
Total	751	199	950	37	9	46	996

Table 14: Employees by employment status as at 30 June 2023

	Ongoing			Non-ongoing			Total
	Full time	Part time	Total	Full time	Part time	Total	
SES Band 2	5	0	5	0	0	0	5
SES Band 1	10	1	11	0	0	0	11
EL 2	52	6	58	1	0	1	59
EL 1	116	33	149	2	0	2	151
APS 6	172	58	230	0	0	0	230
APS 5	223	75	298	12	1	13	311
APS 4	81	22	103	20	6	26	129
APS 3	55	10	65	43	7	50	115
APS 2	1	0	1	0	1	1	2
APS 1	0	0	0	0	0	0	0
Total	715	205	920	78	15	93	1013

Table 15: Employment type by location as at 30 June 2024

	Ongoing	Non-ongoing	Total
NSW	248	12	260
Qld	155	10	165
SA	100	4	104
Tas	33	0	33
Vic	286	12	298
WA	65	8	73
ACT	59	0	59
NT	4	0	4
Total	950	46	996

Table 16: Employment type by location as at 30 June 2023

	Ongoing	Non-ongoing	Total
NSW	264	18	282
Qld	122	30	152
SA	94	8	102
Tas	33	1	34
Vic	288	20	308
WA	59	13	72
ACT	57	3	60
NT	3	0	3
Total	920	93	1013

Table 17: Workplace diversity profile as at 30 June 2024

Self-disclosure category	Ongoing	Non-ongoing	Total
People with a disability	39	3	42
People from a culturally diverse background *	182	9	191
People from an Aboriginal and Torres Strait Islander background	13	0	13
Total	234	12	246

Note: Our diversity profile is based on employees' self-disclosures.

* defined as people who identified they spoke a language other than English or English and another language as their first language.

Table 18: Workplace diversity profile as at 30 June 2023

Self-disclosure category	Ongoing	Non-ongoing	Total
People with a disability	29	5	34
People from a culturally diverse background *	184	16	200
People from an Aboriginal and Torres Strait Islander background	8	1	9
Total	221	22	243

Note: Our diversity profile is based on employees' self-disclosures.

* defined as people who identified they spoke a language other than English or English and another language as their first language.

Workforce management

Capability development

During 2023–24, we maintained our commitment to enhancing workforce capability and supporting our employees to perform to their full potential. We delivered a range of activities to continue to build and uplift skills across our then Compliance and Enforcement Group as well as more broadly across the Agency.

Our 2023–24 capability development achievements included:

- ▶ delivering a contextualised Certificate IV in Government Investigations, ensuring our ongoing compliance with the Australian Government Investigations Standards
- ▶ enhancing the Compliance and Enforcement Capability Framework and suite of supporting resources to ensure ongoing alignment with our agency priorities
- ▶ providing formal training in key focus areas such as core skills, leadership capabilities, and tradecraft specialisation
- ▶ supporting employees to undertake formal and accredited courses through our study assistance scheme
- ▶ providing a continuing professional development (CPD) program to maintain technical knowledge and professional skills
- ▶ offering all employees access to an online learning platform containing self-paced courses that have enabled employees to upskill while working flexibly.

The OFWO recognises that we must continue to invest in the capability of our workforce to make sure we are appropriately skilled to deliver on our purpose. We are committed to investing in our people and recognise that retaining and attracting quality staff will enable continued success.

Employee engagement

The OFWO performed well in the 2024 Australian Public Service (APS) Employee Census with 98% of questions scoring above or within 5 percentage points of the APS average. The Agency's Employee Engagement Index score is 77%, with 84% of respondents saying they would recommend us as a good place to work (up 13 percentage points from the APS overall). OFWO employees believe in our purpose and have a strong commitment, demonstrated by 92% of respondents indicating they believe strongly in the purpose and objectives of the Agency, with 91% saying they were happy to go the 'extra mile' at work. OFWO employees also scored significantly higher than the broader APS for all questions regarding wellbeing, with 2024 health and wellbeing index scores 5 to 13 percentage points higher than the APS.

The OFWO will continue to focus on employee health and wellbeing and engaging employees in defining the work we do to create a safe, engaging and purpose-driven work environment.

Ethics and values

The APS Values, Code of Conduct and Employment Principles promote responsible public administration. They underpin our positive workplace culture – one that encourages and recognises high performance, strong leadership and inclusion.

Information on the APS Values, Code of Conduct and Employment Principles is available on our intranet. These are also included in induction training for new employees, mandatory training for existing employees and incorporated in employee performance plans.

Diversity and inclusion

We value diversity and inclusion and the positive contribution employees from diverse backgrounds make to enrich our workplace and strengthen our community.

In 2023–24, we continued to demonstrate our commitment to an inclusive and flexible workplace with several significant achievements.

Our commitment to creating a supportive and flexible workplace was reinforced through the inclusion of flexible working entitlements in our Enterprise Agreement. We are using an interest-based consultation approach to explore how we can get the best out of flexible working for our people, our stakeholders and the agency.

We continued to support and encourage participation in our employee networks that play an important role in promoting a culture of respect, inclusiveness and diversity, including our:

- ✓ LGBTQIA+ Network
- ✓ Gender equality network
- ✓ First Nations Peoples network
- ✓ Disability network

A significant accomplishment this year was our results in the Workplace Gender Equality Agency Public Sector Gender Equality Scorecard (reporting in the 2023 calendar year). The results were testament to our dedication to gender equality, with our agency gender pay gap for total remuneration standing at an impressive 2.8%. This figure is significantly lower than that of similarly sized APS agencies. Additionally, we sustained gender equality at the executive levels with women holding 55% of EL2 to SES level positions as of 30 June 2024.

This year we were successful in receiving re-accreditation by the Australian Breastfeeding Association as a Best Practice Friendly Workplace. This recognition underscores our commitment to supporting working parents and creating a flexible work environment.

We also maintained our commitment to reconciliation and to fostering a workplace environment that is inclusive, respectful, and that recognises the contributions of First Nations cultures. We participated in the Australian Government Indigenous Apprenticeship Program and are developing our new Innovate Reconciliation Action Plan (RAP) for 2024–26.

To support staff capabilities and build a workplace committed to inclusion and equality we also offered Indigenous Cultural Awareness Training and Disability Confident Managers Training to all staff. This helps ensure our staff have a well-rounded understanding of the diverse needs and experiences of their colleagues. We also maintain and promote a register of multilingual staff, to assist our customers from diverse backgrounds.

This past year we participated in the Positive Action towards Career Engagement (PACE) mentoring program with the Australian Disability Network and reviewed and adapted our recruitment processes to better support our efforts to break down barriers and encourage more inclusive workplace participation.

Disability reporting

Australia's Disability Strategy 2021–2031 is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. This sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under the Strategy.

A range of reports on progress of the Strategy's actions and outcome areas will be published and available on the Disability Gateway website (www.disabilitygateway.gov.au/ads).

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

In support of the Strategy, the OFWO has sought to create an accessible and inclusive workplace for new and existing employees through various initiatives.

Our recruitment processes seek to expand entry pathways and remove barriers in recruitment methods by communicating the availability of adjustments and flexible work practices. The disability affirmative measure lets agencies identify a vacancy as open only to people with disability. RecruitAbility is a scheme which aims to attract and develop applicants with disability participating in open selection processes. The OFWO is developing guidance to support hiring managers in using affirmative measures and RecruitAbility in their recruitment and selection activities.

Remuneration and employment conditions

The OFWO 2024–27 Enterprise Agreement (the 2024–27 Agreement) came into effect on 24 April 2024.

The OFWO's previous 2019–2022 Enterprise Agreement had a nominal expiry date of 18 December 2022, and remained in effect until it was replaced by the 2024–27 Agreement.

From 14 March 2024, salary scales for employees at levels APS1 to EL2 inclusive were provided by the Public Service (Section 24(1) – Fair Work Ombudsman Non-SES Employees) Determination 2024/01, which was automatically revoked when the 2024–27 Agreement took effect. Salary scales are provided in the 2024–27 Agreement.

The 2024–27 Agreement covers all APS1 to EL2 employees and provides access to a range of leave, flexible working arrangements, allowances and other benefits. It also provides for an Agency Consultative Forum that facilitates staff consultation on workplace and policy matters.

Information on employee entitlements, rights and obligations under the 2024–27 Agreement and associated policies are available on the OFWO intranet.

Table 19: Employee workplace agreements, common law contracts, and individual flexibility agreements by classification, at June 2024 and June 2023

	2024 Enterprise Agreement	2023 Enterprise Agreement	2024 Common law contract	2023 Common law contract	2024 Individual flexibility arrangement	2023 Individual flexibility arrangement	2024 total	2023 total
SES Band 2	0	0	4	5	0	0	4	5
SES Band 1	2	0	10	11	0	0	12	11
EL 2	53	52	0	0	6	7	59	59
EL 1	152	149	0	0	2	2	154	151
APS 6	228	229	0	0	0	1	228	230
APS 5	319	311	0	0	0	0	319	311
APS 4	113	129	0	0	0	0	113	129
APS 3	106	115	0	0	0	0	106	115
APS 2	1	2	0	0	0	0	1	2
APS 1	0	0	0	0	0	0	0	0
Total	974	987	14	16	8	10	996	1,013

Our remuneration policy operates in accordance with parameters that apply across the APS.
No performance bonuses were paid to staff in 2023–24.

Table 20: Salary ranges by classification level, at 30 June 2024

	Minimum salary	Maximum salary
SES Band 2	\$321,489	\$343,236
SES Band 1	\$256,936	\$304,720
EL 2	\$147,160	\$187,200
EL 1	\$123,114	\$147,778
APS 6	\$96,814	\$111,296
APS 5	\$89,426	\$94,746
APS 4	\$80,267	\$87,064
APS 3	\$72,140	\$77,758
APS 2	\$70,221	\$70,221
APS 1	–	–

Executive remuneration

During the reporting period ended 30 June 2024 the OFWO had 7 executives who met the definition of key management personnel (KMP). Their names and the length of terms as KMP are summarised below.

Staff acting in SES or other highly paid positions for a total period of less than 3 months are not included in the OFWO executive remuneration disclosure.

Table 21: Name, position, and length of term as KMP

Name	Position	Term as KMP
Anna Booth	Fair Work Ombudsman	1 September 2023 to 30 June 2024
Michael Campbell	Chief Operating Officer	Full Term
Rachel Volzke	Chief Counsel / Deputy FWO, Legal	Full Term
Mark Scully	Deputy FWO, Compliance and Enforcement	Full Term
Michelle Carey	Deputy FWO, Large Corporates and Industrial Compliance	Full Term
Sandra Parker	Fair Work Ombudsman	1 July 2023 to 19 July 2023
Kristen Hannah	Deputy FWO, Policy and Communication	1 July 2023 to 8 March 2024

Note: the above table references the positions held key management personnel during the 2023-24 financial year.

The remuneration and other benefits for the position of the FWO are set by the Remuneration Tribunal. All other KMP are remunerated through common law contracts.

In the notes to the financial statements for the period ending 30 June 2024, the OFWO disclosed the following KMP remuneration expenses.

Table 22: KMP remuneration expenses

Expenses	2024 \$'000
Short-term employee benefits	1,983
Post-employment benefits	285
Other long-term employee benefits	129
Termination benefits	175
Total key management personnel remuneration expenses	2,572

In accordance with the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) rule, this information is further disaggregated as shown in Table 23.

During the reporting period ending on 30 June 2024, the Agency had 16 other senior executives who did not meet the definition of a KMP.

The remuneration of these senior executives is disclosed in remuneration bands in Table 24.

Remuneration within each band is calculated as an average.

The average amounts for the relevant category are based on the number of senior executives within the relevant band, not the full-time equivalent.

Table 23: Disaggregated KMP remuneration expenses

Name	Position title	Short term benefits \$'000			Post employment benefits \$'000	Other long term benefits \$'000		Termination benefits \$'000	Total remuneration \$'000
		Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long term benefits		
Anna Booth	Fair Work Ombudsman	383	0	0	23	4	0	0	410
Michael Campbell	Chief Operating Officer	318	0	25	55	21	0	0	419
Rachel Volzke	Chief Counsel	339	0	24	53	32	0	0	448
Mark Scully	Deputy FWO, Compliance and Enforcement	314	0	24	68	29	0	0	435
Michelle Carey	Deputy FWO, Large Corporates and Industrial Compliance	298	0	22	49	22	0	0	391
Sandra Parker	Fair Work Ombudsman	25	0	0	4	16	0	0	45
Kristen Hannah	Deputy FWO, Policy and Communication	188	0	24	35	5	0	175	427
Total		1,865	0	119	287	129	0	175	2,575

Table 24: Senior executives remuneration expenses (non-KMP)

Total remuneration bands	Number of senior executives	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration
\$0– \$220,000	1	\$36,929	–	\$5,762	\$9,483	0	–	–	\$52,174
\$220,001– \$245,000	0	–	–	–	–	–	–	–	–
\$245,001– \$270,000	5	\$200,632	–	\$17,103	\$32,273	\$8,466	–	–	\$258,474
\$270,001– \$295,000	0	–	–	–	–	–	–	–	–
\$295,001– \$320,000	1	\$236,221	–	\$22,394	\$38,052	\$7,869	–	–	\$304,536
\$320,001– \$345,000	5	\$253,608	–	\$21,100	\$41,534	\$24,232	–	–	\$340,474
\$345,001– \$370,000	3	\$267,902	–	\$21,807	\$43,630	\$25,160	–	–	\$358,499
\$370,001– \$395,000	1	\$275,604	–	\$22,489	\$50,229	\$32,909	–	–	\$381,231

Agency Consultative Forum

The Agency Consultative Forum (ACF) is established under the 2024–27 Agreement.

The ACF provides a forum for employees and their representatives to be consulted about workplace matters that may affect them.

This forum encourages open communication and consultation with all agency employees.

ACF representatives work collaboratively on behalf of the employees they represent, ensuring information and feedback is effectively communicated for the continuous development and improvement of the Agency.

The ACF membership structure comprises of a range of representatives. This broad selection aims to achieve proportional representation from all groups and locations.

Work health and safety

The OFWO continues to focus on supporting and developing employee psychological and physical wellbeing, emphasising prevention, early intervention, and rehabilitation and injury management.

Key 2023–24 work health and safety (WHS) initiatives included:

- ▶ hazard and risk identification, assessment, removal or mitigation, management and evaluation
- ▶ regular review of health and safety related policies, guides and fact sheets
- ▶ maintaining a Health and Safety Committee, who advise and consult with the broader Agency on workplace health and safety policy-related matters, reviews trends in claim and incident data, and contributes to workplace health and safety initiatives
- ▶ provision of WHS training and information, including targeted communications to assist managers and staff meet their WHS obligations
- ▶ continued provision of workplace sexual harassment workshops for managers, and mandatory online training in understanding workplace sexual harassment for all staff and contractors
- ▶ trauma-informed management of workplace grievances training piloted for identified positions
- ▶ recognition of RUOK? Day and Suicide Prevention Day to support mental health in the workplace
- ▶ Compassionate Foundations (suicide prevention) training made available to all employees
- ▶ the Employee Assistance Program contract with Telus Health was extended for a year until 30 June 2024 and the New Access support for employees suffering anxiety and depression was extended to September 2027
- ▶ access to services through our employee assistance provider. Specialist and confidential support can be provided for a range of personal issues for individuals and work issues for people leaders
- ▶ an influenza vaccination program
- ▶ workstation assessments (office and home) to promote good ergonomic practices and prevent body stressing injuries
- ▶ flexible working arrangements (part time and flexible hours, job sharing, working from home)

- ▶ early intervention and rehabilitation case management services
- ▶ provision of equipment to support safe workplaces at home
- ▶ establishment of the Enforcement Branch's Health and Wellbeing Taskforce consisting of employees charged with consultation to identify and recommend actions to improve the wellbeing of employees.

During 2023–24, there were 4 employee compensation claims accepted. The Agency's initiatives and commitment to early intervention, rehabilitation, return to work principles and ongoing education continue to provide a safe and rewarding workplace for our employees.

Work health and safety incident reporting

Under section 38 of the *Work Health and Safety Act 2011* (WHS Act), we are required to notify Comcare of any deaths, serious injury or illness, or dangerous incidents arising out of our work.

There were 2 notifiable incidents reported to Comcare in 2023–24. Both inspections were closed without requiring the OFWO to take remedial action.

Under Schedule 2, Part 3 of the WHS Act, we are required to report on any investigations undertaken by Comcare or any notices we received under Part 10 of the WHS Act. There were no investigations conducted or notices received under Part 10 of the WHS Act during 2023–24.

Property and environment management

The OFWO continues to evaluate methods and actions that can improve the ongoing management of energy-efficient office buildings, equipment and appliances.

The OFWO works with our property services provider, Jones Lang LaSalle (JLL), to communicate and engage with building managers and owners to assist in the reduction of waste, energy, water consumption and greenhouse gas emissions.

In the past 12 months several leased offices commenced providing Bintracker, which monitors and tracks waste in offices and building waste collection areas. This service is used by building managers to provide recycling options with different collection bins for mixed recycling, paper and cardboard, cans and bottles. Landfill waste is clearly marked so staff can make informed choices. Buildings involved in this process provide reporting on the breakdown of waste, in the form of recycled and non-recycled, and display quantities in kilograms which in turn promote and encourage recycling. In addition, we encourage the inclusion of different waste options including organic waste and participating in disposable coffee cup collection stations and coffee pod recycling.

The OFWO promotes the use of recycled products such as printing paper with our office supplies provider and participates in effective and sustainable e-waste recycling programs such as recycling toner cartridges and mobile phones.

Where available, we promote end-of-trip facilities in buildings occupied by the OFWO with the inclusion of bicycle and scooter storage. This includes the provision of well-ventilated areas for the recharging of battery-powered bikes, scooters and skateboards, to offer options for staff to commute to the office.

The OFWO continues to participate in Earth Hour, which involves turning off all non-essential lighting in our tenancies. Staff are being encouraged to utilise electronic documents in the first instance and make informed decisions if document printing is required.

APS Net Zero 2030 emissions reporting

APS Net Zero 2030 is the Government's policy for the Australian Public Service (APS) to reduce its greenhouse gas emissions to net zero by 2030, and transparently report on its emissions. As part of the Net Zero in Government Operations Strategy (www.finance.gov.au/government/climate-action-government-operations/aps-net-zero-emissions-2030), non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2023–24 period. Results are presented based on carbon dioxide equivalent (CO₂-e) emissions. Greenhouse gas emissions have been calculated in line with the APS Net Zero Emissions Reporting Framework, consistent with the whole-of-government approach as part of the APS Net Zero 2030 Policy. Not all data sources were available at the time of the report and amendments to data may be required in future reports.

Reporting on refrigerants is optional for 2023–24 and will be phased in over time as emissions reporting matures.

At 30 June 2024, the Agency had 14 hybrid fleet vehicles that we maintained, which assisted with reducing greenhouse emissions. Agency staff are encouraged to use online conferencing facilities and technology as a sustainable alternative to travel.

Table 25 provides the emissions data covering electricity, fleet, and domestic travel and accommodation. Greenhouse gas emissions reporting has been developed with methodology that is consistent with the whole-of-government approach as part of the APS Net Zero Emissions by 2030 Policy.

Table 25: 2023–24 Greenhouse gas emissions inventory (location-based method)

Emission source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (location-based approach)	N/A	511.450	61.052	572.501
Natural gas	0.000	N/A	0.000	0.000
Solid waste*	N/A	N/A	2.813	2.813
Refrigerants*†	0.000	N/A	N/A	0.000
Fleet and other vehicles	5.323	N/A	1.354	6.677
Domestic commercial flights	N/A	N/A	244.889	244.889
Domestic hire car*	N/A	N/A	0.000	0.000
Domestic travel accommodation*	N/A	N/A	100.085	100.085
Other energy	0.000	N/A	0.000	0.000
t CO₂-e	5.323	511.450	410.192	926.965

Note: the table above presents emissions related to electricity usage using the location-based accounting method.
CO₂-e = Carbon Dioxide Equivalent.

* indicates emission sources collected for the first time in 2023–24. The quality of data is expected to improve over time as emissions reporting matures.

† indicates optional emission source for 2023–24 emissions reporting.

Table 26: 2023–24 Electricity greenhouse gas emissions

	Scope 2 t CO ₂ -e	Scope 2 t CO ₂ -e	Total t CO ₂ -e	Percentage of electricity use (%)
Location-based electricity emissions	511.450	61.052	572.501	100.00%
Market-based electricity emissions	536.515	66.236	602.751	78.33%
Total renewable electricity	–	–	–	21.67%
Mandatory renewables ¹	–	–	–	18.72%
Voluntary renewables ²	–	–	–	2.95%

Note: the table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods.
CO₂-e = Carbon Dioxide Equivalent.

1 Mandatory renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.

2 Voluntary renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).

Amendments made to 2022–23 emissions data can be found on our website (fairwork.gov.au).

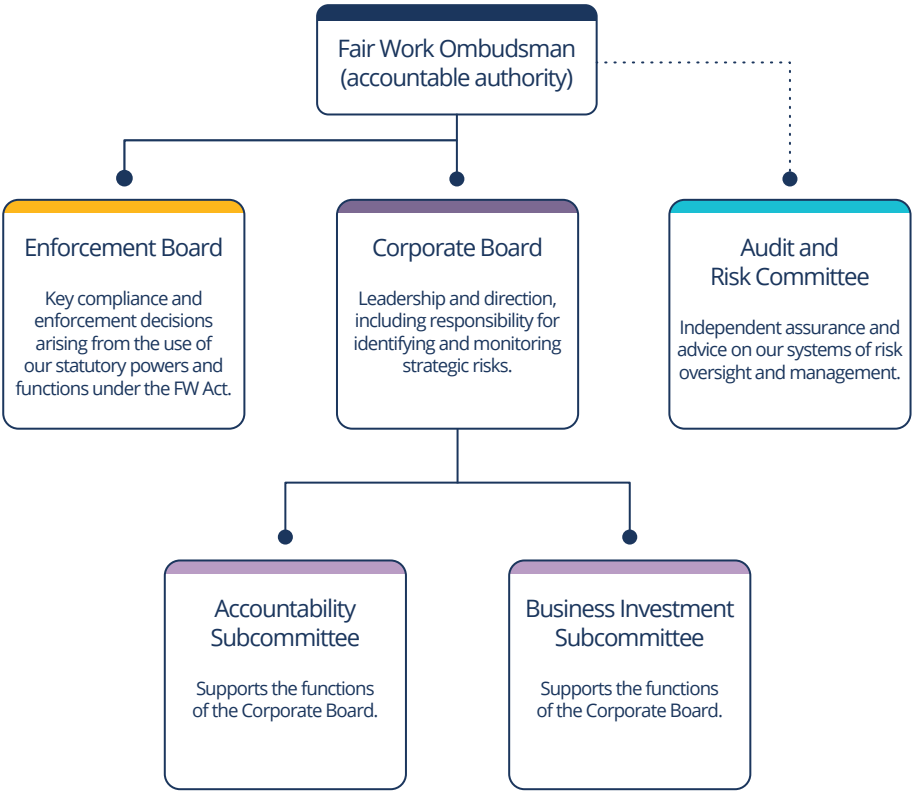
Enhancements to the amendments reporting process is being investigated for future reporting years.

At 30 June 2024, the Agency had 14 hybrid fleet vehicles, which assisted with reducing greenhouse emissions and Agency staff are encouraged to use online conferencing facilities and technology as a sustainable alternative to travel.

Corporate governance

The OFWO is committed to good governance, recognising that we must actively engage with risk to achieve our Purpose. We have established a series of boards and committees that lead and support us in this endeavour.

Figure 10: Office of the Fair Work Ombudsman's governance structure



Corporate Board

The Corporate Board is the key advisory body for the Fair Work Ombudsman in discharging the accountable authority's duties, responsibilities and accountabilities under the PGPA Act and other Commonwealth legislation, and government policies.

The Corporate Board was chaired by the Deputy Fair Work Ombudsman (DFWO) Corporate and consisted of the SES Band 2 Officers from each Group and the FWO.

The Corporate Board is also supported by a series of subcommittees:

- ▶ **Accountability Subcommittee** has oversight of and makes recommendations for approval of strategic decisions with respect to corporate matters and financial performance, compliance with the PGPA Act and framework and, government policies.
- ▶ **Business Investment Subcommittee** has oversight of and makes recommendations for approval of information and communications technology-related matters and projects.

Enforcement Board

The Enforcement Board is the key advisory body for the Fair Work Ombudsman ensuring a risk-based and proportionate response with respect to the accountable authority's statutory powers and functions under the FW Act.

The Enforcement Board advises and informs the OFWO's priority areas, the publicly available Compliance and Enforcement Policy and establishes and monitors the Agency's annual compliance and enforcement program of work. It also ensures that our research, education and other activities align with these.

The DFWO Compliance and Enforcement chaired the Enforcement Board and membership included the DFWOs from the Policy and Communications Group, and the Large Corporates and Industrial Compliance Group, and the FWO.

Audit and Risk Committee

The Audit and Risk Committee provides independent advice to the Fair Work Ombudsman as the accountable authority on the OFWO's financial and performance reporting, risk management framework, internal control systems and policy compliance.

The Audit and Risk Committee's Charter sets out the role of the Committee and can be found on our website (www.fairwork.gov.au/about-us/accountability/our-policies). In 2023–24, the Audit and Risk Committee comprised 4 independent members: 3 independent of government and one senior government official.

During the financial year the committee met 5 times.

Details of the Audit and Risk Committee's membership in 2023–24 including remuneration and the experience and qualifications of members are provided in Table 27.

Table 27: Membership details of the Audit and Risk Committee

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Additional Information (including role on Committee)
Mr Jeff Lamond PSM	<p>Formal economics and accounting qualifications, graduate qualification in legal studies.</p> <p>Substantial experience (7 years) as Chief Executive Officer (CEO) of small company.</p> <p>34 years public service employment (13 years at SES including Band 1 and Band 2, and 6.5 as a statutory office holder – APS Merit Protection Commissioner).</p> <p>Managed own consultancy since 2008 covering employment, values and ethics and personnel policy.</p> <p>For 10 years served as Internal Ombudsman in 2 agencies addressing personnel, entitlements and management issues.</p> <p>Substantial committee experience, having chaired or sat as independent member on 7 Audit and Risk Committees for a range of Australian Government agencies.</p>	4	5	\$15,844	Independent Member and Chair
Ms Jennifer Taylor PSM	<p>Formal management qualifications.</p> <p>Substantial experience as CEO of the Statutory Agency Comcare and various Deputy Secretary positions with Australian Government departments.</p> <p>Experience in public sector operating environment including sound understanding of all legislative, regulatory and policy requirements and financial statements review.</p> <p>Extensive committee experience as chair or member. Experience as Chair of the Ethics Committee, Australian Institute of Health and Welfare (AIHW).</p> <p>Graduate Australian Institute of Company Directors.</p>	5	5	\$11,500	Independent Member
Ms Bronwyn Davies*	<p>Formal economics and accounting qualifications.</p> <p>Extensive experience as Chief Auditor within the aviation safety industry and more than 17 years experience in auditing and management across the finance and transport industries.</p> <p>Acted as an independent member on several previous Audit and Risk Committees, including experience as Chair of Australian Building and Construction Commission (ABCC) and Southern Downs Regional Council.</p>	4	4	\$10,000	Independent Member
Mr Glen Casson	<p>Formal engineering qualifications.</p> <p>Extensive experience as a Chief Financial Officer (CFO) within the Australian Government and more than 22 years in the Australian Public Service across a range of IT, audit and finance roles.</p>	4	5	\$0	Independent Member First Assistant Secretary Department of Finance

*Bronwyn Davies commenced September 2023, therefore only attended 4 meetings.

Health and Safety Committee

The Health and Safety Committee, as the primary conduit for consultation with workers, advises the OFWO and its Corporate Board on work health and safety (WHS), and reviews and provides recommendations for WHS matters, including the implementation of relevant legislation and policy, preventative initiatives and reporting on WHS incidents. In 2023–24 this included:

- ▶ the review of the Alcohol and Drug Use and Misuse Policy, Remote or Isolated Work Fact Sheet, Work Group Inspection Guide, Workplace Adjustment Policy, and all COVID-19 related policies and procedures
- ▶ the development of a Workday Break Organised Activity Risk Assessment template and process, and a Workplace Adjustment Passport
- ▶ risk assessment with another person conducting a business or undertaking (PCBU) in relation to e-scooters and e-bikes
- ▶ risk assessments for the use of Infoline headset and for storing prescribed Schedule 8 medications
- ▶ review of the sexual harassment risk assessment.

Business planning

The Corporate Plan is the key planning document for the OFWO and outlines the Agency's purpose, functions, priorities, key activities and performance measures. The Corporate Plan is submitted to the Department of Finance and Portfolio Minister annually and is made available to external stakeholders via our website.

Internal business plans provide a link between the OFWO's purpose, the Corporate Plan and our operating performance. Business plans are updated annually to reflect changes in our priorities and/or operating environment, and performance against these plans is monitored by the Corporate Board and senior management.

Business continuity

Our Business Continuity Management (BCM) Framework provides a systematic and responsive approach to disruptive events, positioning the Agency to recover quickly and ensure continuity of services and delivery of functions.

The BCM Framework defines the roles and responsibilities of personnel in the event of an incident and provides standards and procedures to ensure effective operations can continue. The BCM Framework is supported by the BCM Policy, Business Continuity Plans, and a crisis action team.

Risk and countering fraud

A Risk Management Framework facilitates the identification, management and monitoring of risks across operational and corporate areas and informs the internal audit plan. The Corporate Board oversees the strategic risk register, with owners assigned to risks, and controls and treatments identified.

Following consultation, an Internal Audit Plan was developed that targets identified risk areas. The Audit and Risk Committee monitors the Plan and risk reporting.

Fraud controls and investigations

Our Fraud Control Plan and risk assessment enable us to manage and monitor identified fraud risks through prevention, detection, reporting and response initiatives. All reasonable measures were taken to minimise fraud risk and to act regarding possible fraud against the OFWO.

External scrutiny

We value feedback from our customers about their experience with us, and in addition to actively seeking feedback through our performance measures surveys, we encourage our customers to provide feedback via the online feedback form.

Our Feedback and Complaints Management Policy, available on our website (fairwork.gov.au) outlines how our customers can:

- ▶ provide feedback about our services
- ▶ lodge a service complaint about their experience
- ▶ request a review of their matter.

Overall, in the 2023–24 financial year the OFWO received a total of 954 instances of feedback, service complaints and requests for review. This included 88 instances from customers highlighting their positive experience with the OFWO.

In terms of our interactions with the community, feedback and complaints comprise of a relatively small proportion of our total interactions; however, they importantly provide valuable insights that support business improvements and an opportunity to further enhance our service offerings.

Table 28: OFWO constructive feedback, service complaints and request for review, received and finalised

	2023–24	2022–23
Received	866	597
Finalised	851	585

Reports to the Commonwealth Ombudsman

In 2023–24, the OFWO was not subject to any formal Commonwealth Ombudsman investigations.

The Commonwealth Ombudsman, under section 712F(6) of the FW Act, presents a quarterly report to Parliament about examinations conducted by the OFWO.

These reports are accessible on the Commonwealth Ombudsman website (www.ombudsman.gov.au/publications-resources-and-faqs).

Freedom of information

Entities subject to the *Freedom of Information Act 1982* (FOI Act) are required to publish information to the public as part of the Information Publication Scheme (IPS). This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a section 8 statement in an annual report. Each agency must display on its website a plan showing what information it publishes in accordance with the IPS requirements.

Further information about the IPS is available at the Office of the Australian Information Commissioner website (www.oaic.gov.au/freedom-of-information/freedom-of-information-guidance-for-government-agencies/proactive-publication-and-administrative-access).

FOI requests

The OFWO received 63 requests for information under the FOI Act in 2023–24, compared with 56 requests received in 2022–23. The OFWO’s disclosure log is available on our website (fairwork.gov.au).

Information Publication Scheme

We are required to publish information to the community as part of the FOI Act Information Publication Scheme (IPS). This requirement is in Part II of the FOI Act.

As required, under section 8(1) of the FOI Act we are required to publish an IPS Agency Plan outlining what information we publish under the IPS and how we comply with the IPS. Our Agency Plan can be found on our website (fairwork.gov.au).

Privacy

We are committed to protecting the privacy of individuals who provide us with their personal information and ensuring staff know what to do in the event of a suspected privacy breach.

In the 2023–24 reporting period the OFWO:

- ▶ completed 6 Privacy Impact Assessments (PIAs) for new projects and processes. This compared with 9 PIAs in 2022–23
- ▶ reported 2 eligible data breaches to the Office of the Australian Information Commissioner (OAIC), under the Notifiable Data Breach Scheme. This compared with 3 eligible data breaches in 2022–23.

The OFWO has a privacy management plan in place. The OFWO continuously reviews and updates its privacy program to ensure it remains responsive to changing community attitudes towards privacy and escalating threats in the cybersecurity environment.

Judicial decisions or administrative reviews

There have been no judicial decisions, or decisions of the Administrative Appeals Tribunal or the Australian Information Commissioner that have had a significant effect on the operations of the OFWO in 2023–24.

Financial management

Performance assessment against the Commonwealth Procurement Rules

Our approach to procuring goods and services, including consultancies, is consistent with the Commonwealth Procurement Rules. The Rules are applied to procurement activities through the OFWO's accountable authority instructions, supporting operational guidance and templates, and the application of the Commonwealth Procurement Framework. Information on significant procurements expected to be undertaken in 2024–25 is included in our annual Procurement Plan, available on the AusTender website (www.tenders.gov.au).

Purchaser-provider arrangements

During 2023–24, we continued the purchase of IT Services and other administrative functions on a fee-for-service basis under a longstanding memorandum of understanding (MOU) with DEWR. The management of enterprise resource planning services (such as the accounts payable function) are provided under a MOU with the Service Delivery Office within the Department of Finance. Expenditure on these government shared services is detailed as part of our supplier expenditure within our financial statements and not included as part of our reportable procurement expenditure detailed below.

All reportable procurement contracts are listed on the AusTender website (www.tenders.gov.au).

Procurement initiatives to support small and medium enterprises

The OFWO supports small business participation in the Commonwealth Government procurement market. Small and medium enterprises (SMEs) and small enterprise participation statistics are available on the Department of Finance's website (www.finance.gov.au/government/procurement/statistics-australian-government-procurement-contracts).

In 2023–24, the Australian Government was committed to sourcing at least 20% of procurement by value from SMEs. The Commonwealth Procurement Rules state that, to ensure that SMEs can engage in fair competition for Australian Government business, officials should apply procurement practices that do not unfairly discriminate against SMEs and provide appropriate opportunities for SMEs to compete. The OFWO does this by:

- ▶ including SMEs in its sourcing strategies,
- ▶ by reducing the tendering burden through use of the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000.

The Office of the Fair Work Ombudsman recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website (<https://treasury.gov.au/publication/australian-government-payments-to-small-business-performance-report-2>).

Procurement to support Indigenous enterprises

Our Procurement Policy and procurement templates contain requirements for officials to adhere to the Commonwealth Indigenous Procurement Policy. In 2023–24, 8 contracts were awarded to Indigenous suppliers, totalling \$161,955 (including GST).

Reportable consultancy contracts

We engage consultants if we need specialist expertise or independent research, reviews, or assessments to support our decision-making. Providers are selected through open tender, limited tender or via an established panel arrangement.

The decision to engage a consultant is made in accordance with the PGPA Act and related regulations, including the Commonwealth Procurement Framework and internal policies.

During 2023–24, 5 new reportable consultancy contracts were entered into, incurring an expenditure of \$175,359 (including GST). In addition, one ongoing consultancy contract was active during the period, incurring expenditure of \$56,706 (including GST). Two of the new reportable consultancy contracts that commenced during the financial year did not have any expenditure reported against them prior to 30 June 2024, and the table below reflects this.

The total expenditure in 2023–24 on consultancy contracts was \$232,065 (including GST).

Information on the value of reportable consultancy contracts is available on the AusTender website (www.tenders.gov.au)

Table 29: Consultancy contract expenditure

	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	5	175
Ongoing contracts entered into during a previous reporting period	1	57
Total	6	232

Table 30: Top 5 consultancy contract expenditure by organisation

Name of organisation	Organisation ABN	Expenditure \$'000 (GST inc.)
Behavioural Insights (Australia) Pty Ltd	16 613 066 541	143
Chartertech Pty Ltd	30 617 464 990	57
elevenM Consulting Pty Ltd	77 610 787 534	26
Ipsos Public Affairs Pty Ltd	52 070 101 352	7

Reportable non-consultancy contracts

During 2023–24, 193 new reportable non-consultancy contracts were entered into, incurring total expenditure of \$7,348,474 (including GST). In addition, 320 ongoing non-consultancy contracts were active during the period, incurring total expenditure of \$27,395,029 (including GST). The total expenditure on non-consultancy contracts in 2023–24 was \$34,743,503 (including GST).

Information on the value of reportable non-consultancy contracts is available on the AusTender website (www.tenders.gov.au).

Table 31: Non-consultancy contract expenditure

	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	193	7,348
Ongoing contracts entered into during a previous reporting period	320	27,395
Total	513	34,744

Table 32: Top 5 non-consultancy contract expenditure by organisation

Name of organisation	Organisation ABN	Expenditure \$'000 (GST inc.)
Sicard Pty Ltd	92 102 981 500	4,485
Juilliard Corporation Pty Ltd	77 007 226 904	3,084
Clayton Utz	35 740 217 343	2,590
Australian Government Solicitor	69 405 937 639	2,466
Cromwell Seven Hills Pty Ltd	61 128 764 125	1,971

Exempt contracts

There were no requests for exemption or exemptions given from publishing a contract on AusTender.



Australian National Audit Office clauses

During 2023–24 all new contracts valued at \$100,000 (including GST) and above included provision for the Auditor-General to access the contractor's premises.

Grants

The OFWO continued to administer the Community Engagement Grants Program (CEG Program) during the 2023–24 financial year. The CEG Program provides funding to organisations undertaking activities, projects and programs that provide advice, information or assistance to people about Australian workplace laws.

Information on grants awarded by the OFWO under the CEG Program is available on the OFWO website (www.fairwork.gov.au) and the GrantConnect website (www.grants.gov.au).

Advertising

During 2023–24, the OFWO conducted 11 advertising campaigns. Campaign expenditure for the reporting period totalled \$707,029. Amounts paid to organisations that were less than \$13,800 have not been included, consistent with the *Commonwealth Electoral Act 1918*.

No advertising campaigns for which expenditure was greater than \$250,000 were undertaken in 2023–24. Campaign advertising by Australian Government departments and agencies, available on the Department of Finance website (www.finance.gov.au/government/advertising) provides details of campaigns where expenditure was greater than \$250,000 (excluding GST).

List of advertising campaigns undertaken in 2023–24:

- Agriculture
(4 phases tied to regional compliance activities)
- Always On (promoting legislative changes – Secure Jobs, Better Pay, Protecting Worker Entitlements, Closing Loopholes)
- Building and Construction Apprentices and Trainees
- Email Subscription
- Fast food, restaurants and cafes
- Fixed Term Contract Information Statement
(2 phases: pre and post changes coming into effect)
- Google Search
- Migrant Worker Protections
- Paid Family and Domestic Violence Leave – Small Business
- Small Business
- Working Parents.

Further information on those advertising campaign contracts is available on the AusTender website (www.tenders.gov.au).

Market research

The OFWO also commenced a brand awareness benchmark survey during 2023–24. The total market research expenditure for this period was \$6701.

No other market research was conducted.



PART 4**Financial statements**

Independent auditor's report

Statement by the Accountable Authority and Chief Financial Officer

Primary financial statements and notes



INDEPENDENT AUDITOR'S REPORT

To the Minister for Employment and Workplace Relations

Opinion

In my opinion, the financial statements of the Office of the Fair Work Ombudsman (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

- Statement by the Accountable Authority and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to and forming part of the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Fair Work Ombudsman is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Fair Work Ombudsman is also responsible for such internal control as the Fair Work Ombudsman determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Fair Work Ombudsman is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Fair Work Ombudsman is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

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

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

Australian National Audit Office



Mark Vial
Executive Director

Delegate of the Auditor-General

Canberra

9 September 2024

Statement by the Accountable Authority and Chief Financial Officer

In our opinion, the attached financial statements for the year ended 30 June 2024 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Office of the Fair Work Ombudsman will be able to pay its debts as and when they fall due.



Anna Booth
Accountable Authority

9 September 2024



Rico Zhang
Chief Financial Officer

9 September 2024

Contents

Primary financial statements and notes	86
Statement of Comprehensive Income	86
Statement of Financial Position	87
Statement of Changes in Equity	88
Cash Flow Statement	90
Departmental Budget Variance Commentary	91
Administered Schedule of Comprehensive Income	92
Administered Schedule of Assets and Liabilities	93
Administered Budget Variance Commentary	93
Administered Reconciliation Schedule	94
Administered Cash Flow Statement	95
Notes to and forming part of the financial statements	96
1. Departmental Financial Performance	98
1.1 Expenses	98
1.2 Income	99
2. Income and Expenses Administered on Behalf of Government	100
2.1 Administered Expenses	100
2.2 Administered Income	101
3. Departmental Financial Position	102
3.1 Financial Assets	102
3.2 Non-Financial Assets	103
3.3 Payables	106
3.4 Interest Bearing Liabilities	106
4. Assets and Liabilities Administered on Behalf of Government	107
4.1 Administered Assets	107
4.2 Administered Liabilities	108
5. Funding	109
5.1 Appropriations	109
5.2 Special Accounts	111
5.3 Net Cash Appropriation Arrangements	111
6. People and Relationships	112
6.1 Employee Provisions	112
6.2 Key Management Personnel	113
6.3 Related Party Disclosures	113
7. Managing Uncertainties	114
7.1 Contingent Assets and Liabilities	114
7.2 Financial Instruments	114
7.3 Fair Value Measurement	116
8. Other Information	117
8.1 Current/non-current distinction for assets and liabilities	117
8.2 Restructuring	119

Statement of Comprehensive Income

for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget ¹ \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	115,054	115,468	116,032
Suppliers	1.1B	36,533	50,148	35,314
Grants		1,731	1,756	1,800
Depreciation and amortisation	3.2A	24,961	16,781	16,941
Finance costs		246	298	311
Write-down and impairment of other assets	3.2A	15	–	–
Other		1	37	–
Total expenses		178,541	184,488	170,398
Own-source income				
Rental income		454	271	450
Other	1.2A	211	835	950
Total own-source revenue		665	1,106	1,400
Total own-source income		665	1,106	1,400
Net cost of services		(177,876)	(183,382)	(168,998)
Revenue from Government	1.2B	167,672	178,498	161,634
Deficit attributable to the Australian Government		(10,204)	(4,884)	(7,364)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		215	–	–
Total other comprehensive income		215	–	–
Total comprehensive loss		(9,989)	(4,884)	(7,364)

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

1. The Office of the Fair Work Ombudsman's (OFWO) original budget presented in the financial statements reflects the figures presented in the 2023–24 Portfolio Budget Statements (PBS). The budgeted financial statements have not been audited.

Statement of Financial Position

as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	671	482	450
Trade and other receivables	3.1B	122,558	108,281	99,360
Total financial assets		123,229	108,763	99,810
Non-financial assets				
Buildings ¹	3.2A	11,847	19,953	18,925
Leasehold improvements	3.2A	5,236	7,500	12,688
Plant and equipment	3.2A	351	1,064	605
Computer software	3.2A	24,580	35,180	26,482
Prepayments		2,440	2,058	1,840
Total non-financial assets		44,454	65,755	60,540
Total assets		167,683	174,518	160,350
LIABILITIES				
Payables				
Suppliers	3.3A	8,111	11,887	8,006
Other payables	3.3B	3,078	3,138	2,372
Total payables		11,189	15,025	10,378
Interest bearing liabilities				
Leases	3.4A	13,492	21,913	20,347
Total interest bearing liabilities		13,492	21,913	20,347
Provisions				
Employee provisions	6.1A	29,684	29,597	29,151
Total provisions		29,684	29,597	29,151
Total liabilities		54,365	66,535	59,876
Net assets		113,318	107,983	100,474
EQUITY				
Contributed equity		191,624	176,300	179,003
Reserves		5,968	5,753	5,753
Retained surplus/(Accumulated deficit)		(84,274)	(74,070)	(84,282)
Total equity		113,318	107,983	100,474

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

1. The buildings asset class is made up of Right-of-Use (RoU) leased assets.

Statement of Changes in Equity

for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
CONTRIBUTED EQUITY				
Opening balance				
Balance carried forward from previous period		176,300	129,549	170,768
Transactions with owners				
Distributions to owners				
Return of Appropriation		(404)	(1,130)	-
Contributions by owners				
Departmental capital budget	5.1A	15,728	9,982	8,235
Restructuring - Net Assets from ABCC		-	28,859	-
Restructuring - Transferred functions from ABCC		-	8,243	-
Restructuring - Transfer to ROC		-	797	-
Total transactions with owners		15,324	46,751	8,235
Closing balance as at 30 June		191,624	176,300	179,003
ASSET REVALUATION RESERVE				
Opening balance				
Balance carried forward from previous period		5,753	5,753	5,753
Comprehensive income				
Other comprehensive income		215	-	-
Total comprehensive income		215	-	-
Closing balance as at 30 June		5,968	5,753	5,753
RETAINED EARNINGS				
Opening balance				
Balance carried forward from previous period		(74,070)	(69,186)	(76,918)
Adjusted opening balance		(74,070)	(69,186)	(76,918)
Comprehensive income				
Deficit for the period		(10,204)	(4,884)	(7,364)
Total comprehensive income		(10,204)	(4,884)	(7,364)
Closing balance as at 30 June		(84,274)	(74,070)	(84,282)
Total Equity		113,318	107,983	100,474

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

Accounting Policy

Equity Injections

Amounts appropriated which are designated as ‘equity injections’ for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Restructuring of Administrative Arrangements

Net assets received from or relinquished to another Government entity under a restructuring of administrative arrangements are adjusted at their net book value directly against contributed equity.

Cash Flow Statement

for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		172,446	179,990	161,634
Sale of goods and rendering of services		467	271	580
Net GST received		3,991	5,729	3,898
Other		1,570	814	850
Total cash received		178,474	186,804	166,962
Cash used				
Employees		116,434	107,432	116,032
Suppliers		44,251	52,325	39,242
Grants		1,731	1,756	-
Interest payments on lease liabilities		246	298	311
Section 74 receipts transferred to OPA		6,018	11,791	1,800
Total cash used		168,680	173,602	157,385
Net cash from operating activities		9,794	13,202	9,577
INVESTING ACTIVITIES				
Cash used				
Purchase of non-financial assets		2,298	15,364	8,235
Total cash used		2,298	15,364	8,235
Net cash used by investing activities		(2,298)	(15,364)	(8,235)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		1,894	10,278	8,235
Total cash received		1,894	10,278	8,235
Cash used				
Principal payments of lease liabilities		9,201	9,146	9,577
Return of appropriation - ROC special account		-	1,130	-
Total cash used		9,201	10,276	9,577
Net cash from/(used by) financing activities		(7,307)	2	(1,342)
Net increase/(decrease) in cash held		189	(2,160)	-
Cash and cash equivalents at the beginning of the reporting period		482	2,642	450
Cash and cash equivalents at the end of the reporting period	3.1A	671	482	450

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

Departmental Budget Variance Commentary

The following provides an explanation of major variances between the Original Budget estimates, as presented in the 2023-24 Portfolio Budget Statements and actual financial position, performance and cash flows for the year.

Variances are considered to be ‘major’ where it is considered important for the reader’s understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of the agency.

Major Variances and Explanations	Affected Line Items
Closing Loopholes – criminalising wage theft	
<p>As part of the Mid-Year Economic and Fiscal Outlook (MYEFO) a new Government initiative commenced, Closing Loopholes, to close gaps in wage theft provisions and implement other enhancements to the compliance and enforcement framework resulting in higher Revenue from Government.</p> <p>This work has also resulted in higher than anticipated supplier expenses relating to additional information and communications technology requirements needing to be implemented quickly, offset by lower than anticipated employee expenses.</p> <p>Appropriation receivable is higher than budget due to unspent appropriations including capital funding received as part of the Closing Loopholes initiative.</p>	<p>Statement of Comprehensive Income</p> <ul style="list-style-type: none"> ▸ Suppliers ▸ Employee Benefits ▸ Revenue from Government <p>Statement of Financial Position</p> <ul style="list-style-type: none"> ▸ Trade and other receivables <p>Statement of Changes in Equity</p> <ul style="list-style-type: none"> ▸ Contributed equity <p>Cash Flow Statement</p> <ul style="list-style-type: none"> ▸ Operating activities
Buildings and leasehold improvements	
<p>Non-financial assets were lower primarily due to the timing of finalising lease arrangements which impacted on the recognition of lease liabilities and ROU assets, with leasehold improvement capital projects not progressing as estimated in the original budget.</p> <p>A comprehensive independent valuation of the non-financial assets was conducted during 2023-24, which resulted in an increase to asset revaluation reserve. The results of the valuation are also reported in the Statement of Comprehensive Income and Note 2.2A.</p>	<p>Statement of Comprehensive Income</p> <ul style="list-style-type: none"> ▸ Suppliers ▸ Employee Benefits ▸ Other comprehensive income <p>Statement of Financial Position</p> <ul style="list-style-type: none"> ▸ Buildings ▸ Leasehold improvements ▸ Leases <p>Statement of Changes in Equity</p> <ul style="list-style-type: none"> ▸ Contributed equity ▸ Asset revaluation reserve <p>Cash Flow Statement</p> <ul style="list-style-type: none"> ▸ Purchase of non-financial assets ▸ Contributed equity
Amortisation of computer software	
<p>Depreciation and amortisation was higher than budget primarily due to the depreciation impact of internally generated software capitalised at the end of 2022-23 and early in 2023-24.</p>	<p>Statement of Comprehensive Income</p> <ul style="list-style-type: none"> ▸ Depreciation and amortisation

Administered Schedule of Comprehensive Income

for the period ended 30 June 2024

	Notes	2024 \$'000	Restated 2023 \$'000	Original Budget ¹ \$'000
NET COST OF SERVICES				
Expenses				
Unclaimed monies – claims ²	2.1A	2,803	2,904	–
Write-down and impairment of assets	2.1B	19,570	2,285	–
Total expenses		22,373	5,189	–
Income				
Revenue				
Non-taxation revenue				
Fees and fines	2.2A	39,845	7,153	4,564
Unclaimed monies – lodgements ²	2.2B	6,598	7,890	–
Total income		46,443	15,043	4,564
Net contribution by services		24,070	9,854	4,564
Surplus		24,070	9,854	4,564
OTHER COMPREHENSIVE INCOME				
Total other comprehensive income		–	–	–
Total comprehensive income		24,070	9,854	4,564

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

1. The OFWO's original budget presented in the financial statements reflects the figures presented in the 2023–24 Portfolio Budget Statements (PBS). The budgeted financial statements have not been audited.
2. Refer to the Overview section for information on the restatement of prior period errors.

Administered Schedule of Assets and Liabilities

as at 30 June 2024

	Notes	2024 \$'000	Restated 2023 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Trade and other receivables	4.1A	5,134	4,536	4,962
Other financial assets	4.1B	2,023	968	772
Total financial assets		7,157	5,504	5,734
Total assets administered on behalf of Government				
		7,157	5,504	5,734
LIABILITIES				
Payables				
Other payables	4.2A	13	–	–
Total payables		13	–	–
Provisions				
Unclaimed monies provision ¹	4.2B	6,458	4,548	–
Total provisions		6,458	4,548	–
Total liabilities administered on behalf of Government				
		6,471	4,548	–
Net assets (liabilities)				
		686	956	5,734

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

1. Refer to the Overview section for information on the restatement of prior period errors

Administered Budget Variance Commentary

In comparing the Administered Schedule of Comprehensive Income and Administered Schedule of Assets and Liabilities to the original budget as published in the 2023-24 Portfolio Budget Statements, the variances relate to:

Collection of Penalties

The OFWO has brought forward successful litigations with higher than anticipated penalties handed down by the courts.

In 2023-24 an increased number of cases resulted in higher fees and fines recognised as well as an increased estimate of impairment expense based on an assessment of the collectability of debts undertaken.

Due to the nature of these penalties and how they are awarded, the OFWO is unable to accurately estimate these items at the time of establishing budgets.

Unclaimed Monies

Unclaimed monies were previously presented as assets held in trust and therefore were not recognised in the Administered Schedule of Comprehensive Income in the budget or annual report. In the 2023-24 this presentation has been updated in line with the *Fair Work Act 2009*. Refer to the Overview for further information.

Administered Reconciliation Schedule for the period ended 30 June 2024

	Notes	2024 \$'000	Restated 2023 \$'000
Opening assets less liabilities as at 1 July		956	6,025
Prior period adjustment ¹		–	(2,039)
Adjusted opening assets less liabilities		956	3,986
Net contribution by services			
Income ¹		46,443	15,043
Expenses ¹		(22,373)	(5,189)
Transfers (to)/from the Australian Government			
Appropriation transfers from the OPA			
Special appropriations (limited)		881	487
Appropriation transfers to the OPA			
Transfers to the OPA		(25,221)	(13,371)
Closing assets less liabilities as at 30 June		686	956

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

1. Refer to the Overview section for information on the restatement of prior period errors

Accounting Policy

Administered Cash Transfers to and from the Official Public Account

Revenue collected by OFWO for use by the Government rather than OFWO is administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of Government. These transfers to and from the OPA are adjustments to the administered cash held by OFWO on behalf of the Government and reported as such in the schedule of administered cash flows and in the administered reconciliation schedule.

Administered Cash Flow Statement

for the period ended 30 June 2024

	Notes	2024 \$'000	Restated 2023 \$'000
OPERATING ACTIVITIES			
Cash received			
Unclaimed monies from employers ¹		6,598	7,890
Fees and Fines		18,623	5,481
Total cash received		25,221	13,371
Cash used			
Unclaimed monies paid to individuals ¹		881	395
Refunds of fees and fines		–	92
Total cash used		881	487
Net cash from operating activities		24,340	12,884
Cash from Official Public Account			
Appropriations		881	487
Total cash from official public account		881	487
Cash to Official Public Account			
Appropriations		(25,221)	(13,371)
Total cash to official public account		(25,221)	(13,371)
Cash and cash equivalents at the end of the reporting period		–	–

This schedule should be read in conjunction with the accompanying notes.

1. Refer to the Overview section for information on the restatement of prior period errors

Notes to and forming part of the financial statements

for the period ending 30 June 2024

Overview

The OFWO is a non-corporate Commonwealth entity for the purposes of the *Public Governance, Performance, and Accountability Act 2013* (PGPA Act) and is an independent statutory office created under the *Fair Work Act 2009* on 6 March 2023.

The OFWO promotes harmonious, productive and cooperative workplace relations and ensures compliance with Commonwealth workplace laws by:

- ▶ providing people with accurate and timely advice and information about Australia's workplace relations system
- ▶ educating people about their workplace rights and obligations
- ▶ investigating and disrupting serious and systemic exploitation of workers and other contraventions of workplace laws
- ▶ taking enforcement action, including litigation, to stop and deter people from engaging in unlawful behaviour and clarify the law.

The Basis of Preparation

The financial statements are required by section 42 of the PGPA Act.

The financial statements have been prepared in accordance with:

- a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- b) Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The financial statements are presented in Australian dollars and values are rounded to the nearest thousand dollars.

New Accounting Standards

No further amendments or new standards were applicable to the current reporting period and are not expected to have a material effect on OFWO's financial statements.

Taxation

The entity is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Reporting of Administered Activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes.

Except where otherwise stated, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

Restatement of Prior Period Errors

Prior period errors have been corrected in the financial statements due to the reclassification of the collection and payment of Unclaimed Monies under section 559 of the *Fair Work Act 2009* from assets held in trust with these transactions to be reported in the Administered financial statements as income, expense, liability, equity movements and cashflows.

This restatement has impacted the financial statements as follows:

	Note	2023 \$'000	Change \$'000	2023 (restated) \$'000
ADMINISTERED SCHEDULE OF COMPREHENSIVE INCOME				
Unclaimed monies - claims (expense)	2.1A	-	2,904	2,904
Unclaimed monies - lodgements (income)	2.2B	-	7,890	7,890
Surplus		4,868	4,986	9,854
ADMINISTERED SCHEDULE OF ASSETS AND LIABILITIES				
Other provisions	4.2B	-	4,548	4,548
Total liabilities administered on behalf of Government		-	4,548	4,548
ADMINISTERED RECONCILIATION SCHEDULE				
Adjustment for errors		-	(2,039)	(2,039)
Adjusted opening assets less liabilities		6,025	(2,039)	3,986
Income		7,153	7,890	15,043
Expenses		(2,285)	(2,904)	(5,189)
Transfers (to)/from the Australian Government				
Special Appropriations (limited)		92	395	487
Transfers to the OPA		(5,481)	(7,890)	(13,371)
Closing assets less liabilities as at 30 June		5,504	(4,548)	956
ADMINISTERED CASH FLOW STATEMENT				
Operating cash received				
Unclaimed monies from employers		-	7,890	7,890
Operating cash used				
Unclaimed monies paid to individuals		-	395	395
Net cash from operating activities		-	7,495	7,495
Cash from Official Public Account				
Appropriations		92	395	487
Cash to Official Public Account				
Appropriations		(5,481)	(7,890)	(13,371)
Cash and cash equivalents at the end of the reporting period		-	-	-

Events After the Reporting Period

No significant events have occurred after the reporting date that are likely to affect either the ongoing structure or financial activities of the OFWO.

1. Departmental Financial Performance

This section analyses the financial performance of OFWO for the year ended 30 June 2024.

1.1 Expenses

	2024 \$'000	2023 \$'000
1.1A: Employee benefits		
Wages and salaries	83,440	80,025
Superannuation		
Defined contribution plans	12,887	12,174
Defined benefit plans	2,800	4,014
Leave and other entitlements	14,514	14,727
Separation and redundancies	1,402	4,486
Other employee expenses	11	42
Total employee benefits	115,054	115,468

Accounting Policy

Accounting policies for employee related expenses is contained in the People and relationships section.

1.1B: Suppliers

Goods and services supplied or rendered		
Audit Services	184	160
Consultants	650	882
Contractors	3,314	5,643
Education campaigns	817	1,151
Government shared services	11,052	11,620
Information and communications technology	4,421	4,599
Legal fees	6,801	15,571
Office and other expenses	2,669	3,540
Property	3,255	2,891
Training and development	1,194	1,332
Travel	1,242	1,576
Total goods and services supplied or rendered	35,599	48,965
Goods supplied	2,926	3,408
Services rendered	32,673	45,557
Total goods and services supplied or rendered	35,599	48,965
Other suppliers		
Workers compensation expenses	214	452
Short-term leases	720	731
Total other suppliers	934	1,183
Total suppliers	36,533	50,148

The OFWO has short-term property lease commitments of \$0.133 million (2023: \$0.367 million) and short-term motor vehicle lease commitments of \$0.058 million (2023: \$0.058 million) as at 30 June 2024. The above lease disclosures should be read in conjunction with the accompanying notes 3.2 and 3.4.

Accounting Policy

Short-term leases and leases of low-value assets

The OFWO has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000). The lease payments associated with these leases are recognised as an expense on a straight-line basis over the lease term.

1.2 Income

	2024 \$'000	2023 \$'000
1.2A: Other revenue		
Resources received free of charge – audit fees	75	75
Other	136	760
Total other revenue	211	835

Accounting Policy

Resources received free of charge

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined, and the services would have been bought if they had not been donated. Use of these resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

Other income

AASB 1058 applies to transactions where they don't meet the revenue recognition requirements of AASB 15. This standard applies when a not-for-profit entity receives volunteer services, such as the resources received free of charge costs above or enters other transactions where an asset is acquired for significantly less than its fair value but principally enables the entity to further its objectives, such as donations, bequests, and grants that do not contain sufficiently specific performance obligations.

1.2B: Revenue from Government		
Appropriations		
Departmental appropriations	167,672	178,498
Total revenue from Government	167,672	178,498

Accounting Policy

Revenue from government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as revenue from government when the OFWO gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriation receivables are recognised at their nominal amounts.

2. Income and Expenses Administered on Behalf of Government

This section analyses the activities that the OFWO does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

2.1 Administered Expenses

	2024 \$'000	2023 \$'000
2.1A: Unclaimed monies - claims		
Unclaimed wages to individuals ¹	894	395
Provision movement ²	1,909	2,509
Total employee benefits	2,803	2,904

1. Unclaimed monies relate to wages owing by employers to individuals. When the employer has not been able to locate the individual, the OFWO can agree for these amounts to be transferred to the OFWO to manage the disbursement to individuals, once a claim has been made. Refer Note 2.2B and 4.2A.

2. The OFWO has recognised a provision for future claims to be made by individuals, refer to Note 4.2B.

2.1B: Write-down and impairment of assets

Impairment of Other receivables - Court-awarded penalties	19,570	2,285
Total write-down and impairment of other assets	19,570	2,285

Accounting policy

Litigations undertaken by the OFWO may result in penalties being handed down by the courts against employers and directors of the employing entity. These penalties are held as administered debtors in the accounts of the OFWO. An assessment of the recoverability of the debt is carried out and if a debt is deemed to not be recoverable, a provision is established against the debtor and that associated cost is expensed.

2.2 Administered Income

	2024 \$'000	2023 \$'000
2.2A: Fees and fines		
Court-awarded penalties	36,507	4,317
Infringement notices	1,037	781
Other fees from regulatory services	2,301	2,055
Total fees and fines	39,845	7,153

Fees and fines revenue comprises court-awarded penalties and infringement notices relating to breaches of the *Fair Work Act 2009* and contrition payments made to OFWO under the terms of Enforceable Undertakings. The court-awarded penalty and Enforceable Undertaking revenues are recognised at the nominal amount due, refer Note 4.1A. Revenue from infringement notices are recognised on receipt of payment.

2.2B: Unclaimed monies - lodgements		
Unclaimed wages from employers	6,598	7,890
Total unclaimed monies - lodgements	6,598	7,890

Unclaimed monies are received from employers who are unable to locate individuals entitled to wages owed. Once agreed with the OFWO, amounts are transferred to OFWO for distribution to individuals as and when they come forward. This discharges the employer obligations under the *Fair Work Act 2009*. Refer to notes 2.1A and 4.2A.

Accounting policy

All administered revenues are revenues relating to ordinary activities performed by the OFWO on behalf of the Australian Government. As such, administered appropriations are not revenues of the individual agency that oversees distribution of the funds as directed.

3. Departmental Financial Position

This section analyses the OFWO assets used to conduct its operations and the operating liabilities incurred as a result. Employee-related information is disclosed in the People and Relationships section.

3.1 Financial Assets

	2024 \$'000	2023 \$'000
3.1A: Cash and cash equivalents		
Cash on hand or on deposit	535	378
Cash held by contracted agents	136	104
Total cash and cash equivalents	671	482

Accounting Policy

Cash and cash equivalents

Cash is recognised at its nominal amount. Cash and cash equivalents includes:

- cash on hand;
- demand deposits in bank accounts with an original maturity of three months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value; and
- cash held in the OPA for special accounts.

3.1B: Trade and other receivables

Goods and services receivables

Goods and services	651	528
Total goods and services receivables	651	528

Appropriation receivables

Appropriation receivable	121,551	106,877
Total appropriation receivables	121,551	106,877

Other receivables

GST receivable from the ATO	304	797
Other	52	79
Total other receivables	356	876
Total trade and other receivables	122,558	108,281

No provision for impairment is required as at balance date. Credit terms for goods and services were within 20 days (2023: 20 days).

Accounting Policy

Trade and other receivables

Trade and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, which are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

Impairment of financial assets

Financial assets are assessed for credit risk on initial recognition and subsequently assessed for impairment at the end of each reporting period.

3.2 Non-Financial Assets

3.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles

	Buildings \$'000	Leasehold improvements \$'000	Plant and equipment \$'000	Computer Software ¹ \$'000	Total \$'000
As at 1 July 2023					
Gross book value	54,623	22,198	6,674	60,747	144,242
Accumulated depreciation, amortisation and impairment	(34,670)	(14,698)	(5,610)	(25,567)	(80,545)
Total as at 1 July 2023	19,953	7,500	1,064	35,180	63,697
Additions					
Purchase or internally developed	–	103	174	2,021	2,298
Right-of-use assets	780	–	–	–	780
Revaluations and impairments recognised in other comprehensive income	–	215	–	–	215
Depreciation and amortisation	–	(2,582)	(887)	(12,606)	(16,075)
Depreciation on right-of-use assets	(8,886)	–	–	–	(8,886)
Disposals	–	–	–	(15)	(15)
Total as at 30 June 2024	11,847	5,236	351	24,580	42,014
Total represented by:					
Gross book value	55,403	5,912	6,592	40,944	108,851
Accumulated depreciation, amortisation and impairment	(43,556)	(676)	(6,241)	(16,364)	(66,837)
Total as at 30 June 2024	11,847	5,236	351	24,580	42,014
Carrying amount of right-of-use assets	11,847	–	–	–	11,847

1. The carrying amount of computer software at 30 June 2024 comprised internally generated software.

2. There were no significant commitments for the acquisition of property, plant, equipment and intangible assets on 30 June 2024 (2023: nil).

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Non-financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of the restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset recognition threshold

Purchases of leasehold improvements and other property, plant and equipment are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases recognised by the OFWO where an obligation exists to restore the property to its original condition at the end of the lease term. These costs are included in the value of the OFWO's leasehold improvements assets with a corresponding provision for the 'make good' recognised where one exists.

Lease right-of-use (ROU) assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount (initial direct costs incurred when entering into the lease less any lease incentives received). These assets are accounted for by OFWO as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

Following initial recognition, an impairment review is undertaken for any right-of-use lease asset that shows indicators of impairment and an impairment loss is recognised against any right-of-use lease asset that is impaired. No impairment loss has been recognised in 2024 (2023: nil). Lease ROU assets continue to be measured at cost after initial recognition.

Revaluations

Following initial recognition at cost, leasehold improvements (excluding ROU assets) and other property, plant and equipment assets are carried at fair value, or an amount not materially different from fair value. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depended upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

An independent valuation was conducted during 2023–24 by Jones Lang LaSalle Advisory Services Pty Ltd of the OFWO's non-financial assets. An increase to leasehold improvement assets and the asset revaluation reserve of \$0.2 million has been recognised.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives using the straight-line method of depreciation. Leasehold improvements are depreciated on a straight-line basis over the lesser of the estimated useful life of the improvements and the unexpired period of the lease.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

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

Asset Class	2024	2023
Leasehold improvement	Lesser of term and useful life	Lesser of term and useful life
Plant and equipment	5 years	5 years
Computer equipment	3-8 years	3-8 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Impairment

All assets were assessed for impairment at 30 June 2024. Where indications of impairment exist, the asset's recoverable amount is estimated, and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the OFWO were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

No indicators of impairment were found for leasehold improvements or property, plant and equipment. JLL completed an impairment assessment of computer software intangible assets as at 31 May 2024 which resulted in the disposal of computer software assets that were fully depreciated at this date and a minor impairment of \$0.015 million.

Derecognition

An item of leasehold improvements or other property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Intangibles

The OFWO's intangibles comprise internally developed software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of the OFWO's software are 3 years (2023: 3 years).

All software assets were assessed for indications of impairment as at 30 June 2024.

3.3 Payables

	2024 \$'000	2023 \$'000
3.3A: Suppliers		
Trade creditors and accruals	8,111	11,887
Total suppliers	8,111	11,887
3.3B: Other payables		
Salaries and wages	3,075	3,135
Other	3	3
Total other payables	3,078	3,138

Accounting Policy

Suppliers and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods and services have been received and irrespective of having been invoiced.

3.4 Interest Bearing Liabilities

	2024 \$'000	2023 \$'000
3.4A: Leases		
Lease liabilities	13,492	21,913
Total leases	13,492	21,913
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	4,457	9,089
Between 1 to 5 years	9,486	12,761
More than 5 years	-	727
Total leases	13,943	22,577

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B and 3.2A.

Accounting Policy

For all new contracts entered into, the OFWO considers whether the contract is, or contains, a lease. A lease is defined as a 'contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the OFWO's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is measured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the RoU asset or profit and loss depending on the nature of the reassessment or modification.

4. Assets and Liabilities Administered on Behalf of Government

This section analyses the assets and liabilities that OFWO does not control but administers on behalf of Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

4.1 Administered Assets

	2024 \$'000	2023 \$'000
4.1A: Trade and other receivables		
Other receivables		
Court-awarded penalties	14,659	8,817
Total trade and other receivables (gross)	14,659	8,817
Less expected credit loss allowance		
Other receivables - Court-awarded penalties	(9,525)	(4,281)
Total trade and other receivables (net)	5,134	4,536

All receivables are expected to be settled within 12 months.

Accounting Policy

Where receivables are not subject to concessional treatment, they are carried at amortised cost using the effective interest method. Gains and losses due to impairment, derecognition and amortisation are recognised through profit or loss.

Administered receivables represents debts owed to the OFWO by employers, workers and organisations as a result of court-awarded penalties.

4.1B: Other financial assets		
Accrued revenue	15,723	968
Less expected credit loss allowance	(13,700)	–
Total other financial assets	2,023	968

All other financial assets are expected to be settled within 12 months.

4.2 Administered Liabilities

	2024 \$'000	2023 \$'000
4.2A: Other payables		
Unclaimed monies ¹	13	–
Total other payables	13	–
1. Where the OFWO has received unclaimed monies from employers and a claim has been made by 30 June, and the claim has been substantiated, a payable is recognised, with settlement made within 20 days.		
4.2B: Unclaimed monies provision		
<i>Fair Work Act 2009</i> claims	6,458	4,548
Total unclaimed monies provision	6,458	4,548

Accounting Policy

The provisions recognised in the Administered Schedule of Assets and Liabilities are for estimated claims payable from collections of unclaimed monies administered by OFWO as at 30 June 2024.

OFWO has established a provision for future claims based on total payments made on claims historically compared to lodgements received from employers.

Accounting judgements and estimates

The provision has been estimated considering the historic claims pattern experienced since 2014 compared to the total unclaimed balance as at 30 June 2024. The estimate reflects the volatility of unclaimed monies lodgements and claims from year to year, which are impacted by factors including the time period the underpaid wages lodged by employers relate to (age of unclaimed wages) and media coverage of the employer's non-compliance.

The total outstanding unclaimed monies has increased in recent years due to the Government's initiative to proactively identify underpayments by large corporate employers and aid them to rectify any breaches through a dedicated corporate sector assurance team. The total balance of unclaimed monies in 2023-24 is \$19.291 million (2023: \$13.587 million).

5. Funding

This section identifies the OFWO funding structure.

5.1 Appropriations

5.1A: Annual appropriations ('recoverable GST exclusive')

Annual Appropriations for 2024

	Annual Appropriation ¹ \$'000	Adjustments to appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2024 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services	169,901	2,521	172,422	168,761	3,661
Capital budget ⁴	16,535	–	16,535	1,894	14,641
Total departmental	186,436	2,521	188,957	170,655	18,302

1. Ordinary annual services appropriation of \$2.229 million and Capital budget of \$0.807 million has been withheld under section 51 of the PGPA Act.

2. Adjustments to appropriation comprised PGPA Act section 74 receipts of \$2.521 million.

3. The variance between total appropriation and appropriation applied in 2024 relates to unspent capital budget due to delays in capital projects and amounts withheld under section 51 of the PGPA Act.

4. Departmental Capital Budgets are appropriated through Appropriation Acts (No. 1, 3, 5). They form part of ordinary annual services and are not separately identified in the appropriation acts.

Annual Appropriations for 2023

	Annual Appropriation ¹ \$'000	Adjustments to appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2023 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services	165,759	40,545	206,304	176,420	29,884
Capital budget ⁴	9,562	420	9,982	10,278	(296)
Total departmental	175,321	40,965	216,286	186,698	29,588

1. Ordinary annual services appropriation of \$21.687 million has been withheld under section 51 of the PGPA Act. \$17.944 million relates to funding transferred from the former ABCC, with the remaining \$3.743 million relating to the ROC function transferred to FWC.

2. Adjustments to appropriation comprised PGPA Act section 74 receipts of \$6.141 million and PGPA Act section 75 transfers from ABCC of \$34.483 million in ordinary annual services and \$0.420 million in DCBs.

3. The variance between total appropriation and appropriation applied in 2023 relates to \$21.687 million reduced under s51.

4. Departmental Capital Budgets are appropriated through Appropriation Acts (No. 1, 3, 5). They form part of ordinary annual services and are not separately identified in the appropriation acts.

5.1B: Unspent annual appropriations ('recoverable GST exclusive')

	2024 \$'000	2023 \$'000
Departmental		
Supply Act (No. 1) 2020–21 – Ordinary Annual Services ¹	–	2,657
Supply Act (No. 1) 2020–21 – DCB ¹	–	807
Appropriation Act (No. 1) 2020–21 – Ordinary Annual Services ¹	–	4,000
Appropriation Act (No. 1) 2021–22 – Ordinary Annual Services ²	3,857	19,570
Appropriation Act (No. 1) 2021–22 – DCB ⁴	807	807
Supply Act (No. 1) 2022–23 – Ordinary Annual Services	–	26,393
Supply Act (No. 3) 2022–23 – Ordinary Annual Services ³	21,687	76,439
Appropriation Act (No. 1) 2022–23 – Ordinary Annual Services	–	10,020
Appropriation Act (No. 1) 2022–23 – DCB ⁴	404	–
Appropriation Act (No. 1) 2022–23 – Cash	–	482
Appropriation Act (No. 1) 2023–2024 – Ordinary Annual Services ⁴	102,083	–
Appropriation Act (No. 1) 2023–2024 – DCB ⁴	5,937	–
Appropriation Act (No. 1) 2023–2024 – Cash	671	–
Appropriation Act (No. 3) 2023–2024 – Ordinary Annual Services	8,267	–
Appropriation Act (No. 3) 2023–2024 – DCB	8,300	–
Total departmental unspent appropriations	152,013	141,175

1. Appropriation Acts are automatically repealed 3 years after they have been passed by Parliament. As such, the unspent appropriations from 2020–21 totalling \$7.464 million relating to the National Labour Hire Registration Scheme (NLHRS), that had previously been quarantined, were repealed on 1 July 2023.

2. \$3.875 million has been withheld under section 51 of the PGPA Act. \$2.657 million relates to the NLHRS, and \$1.2 million relates to COVID–19 communication funding.

3. \$21.687 million has been withheld under section 51 of the PGPA Act. \$17.944 million relates to funding transferred from the former ABCC and \$3.743 million relates to the ROC function transferred to FWC.

4. The following amounts have also been withheld under section 51 of the PGPA Act relating to the NLHRS:

- ▶ \$0.807 million in Appropriation Act (No. 1) 2021–22 – DCB;
- ▶ \$0.404 million in Appropriation Act (No. 1) 2022–23 – DCB;
- ▶ \$2.229 million in Appropriation Act (No. 1) 2023–24 – Ordinary Annual Services;
- ▶ \$0.807 million in Appropriation Act (No. 1) 2023–24 – DCB.

5.1C: Special appropriations ('recoverable GST exclusive')

	Appropriation applied	
	2024 \$'000	2023 \$'000
Authority		
<i>Fair Work Act 2009 s559(4) Administered</i>	881	395
<i>Public Governance, Performance and Accountability Act 2013 - s77 Repayments</i>	–	92
Total special appropriations applied	881	487

5.2 Special Accounts

5.2: Special Accounts ('recoverable GST exclusive')

	2024 \$'000	2023 \$'000
ROC Special Account¹		
Balance brought forward from previous period	-	2,192
Increases	-	3,541
Total increases	-	3,541
Available for payments	-	5,733
Decreased	-	4,603
Return to the OPA	-	1,130
Total decreases	-	5,733
Balance represented by:		
Cash held in entity bank accounts	-	-
Cash held in the Official Public Account	-	-
Total balance carried to the next period	-	-

1. Appropriation: PGPA Act, section 80.

Establishing Instrument: *Fair Work (Registered Organisations) Amendment Act 2016*, section 329EA.

Purpose: Paying or discharging the costs, expenses and other obligations incurred by the Commonwealth in the performance of the Commissioner's functions.

The ROC special account was repealed in 2023 on abolition of the Registered Organisations Commission on 6 March 2023, resulting from the *Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022*.

5.3 Net Cash Appropriation Arrangements

	2024 \$'000	2023 \$'000
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(9,989)	(4,884)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	16,075	8,017
Plus: depreciation of right-of-use assets ²	8,886	8,764
Less: lease principal repayments ²	(9,201)	(9,146)
Net Cash Operating Surplus/ (Deficit)	5,771	2,751

1. From 2010–11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/ amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provided through equity injections. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

2. The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

6. People and Relationships

This section describes a range of employment and post-employment benefits provided to our people and our relationships with other key people.

6.1 Employee Provisions

	2024 \$'000	2023 \$'000
6.1A: Employee provisions		
Leave	29,629	29,549
Other	55	48
Total employee provisions	29,684	29,597

Accounting Policy

Liabilities for short-term employee benefits and termination benefits expected within 12 months of the end of the reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any), out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for personal leave as all personal leave is non-vesting and the average personal leave taken in future years by employees of the OFWO is estimated to be less than the annual entitlement for personal leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the OFWO's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The estimate of the present value of the long service leave liability takes into account attrition rates and pay increases through promotion and inflation using the shorthand method prescribed in the FRR.

Separation and redundancy

Provision is made for separation and redundancy benefit payments. The OFWO recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

Superannuation

The OFWO's staff are members of either the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS Accumulation Plan (PSSap), or other superannuation funds held outside the Australian Government. The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The OFWO makes employer contributions to the employees' defined benefit superannuation schemes at rates determined by an actuary to be sufficient to meet the current cost to the Government. The OFWO accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised at 30 June represents outstanding contributions.

Accounting judgements and estimates

In the process of applying the accounting policies listed in this note, the OFWO has made the following judgements that have significant impact on the amounts recorded in the financial statements: the Australian Government shorthand method has been used to estimate the present value of long service leave liabilities. This involves the estimation of salary growth rates, discount rates, the probability of leave vesting and the amount of leave expected to be settled in service.

6.2 Key Management Personnel

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the Entity, directly or indirectly. The entity has determined the KMP to be the Attorney-General and Minister for Industrial Relations, the Chief Executive and members of the Corporate Board (the OFWO's Executive). KMP remuneration is reported in the table below:

	2024 \$'000	2023 \$'000
6.2: Key Management Personnel Remuneration		
Short-term employee benefits	1,983	1,992
Post-employment benefits	285	312
Other long-term employee benefits	129	93
Termination benefits	175	139
Total key management personnel remuneration expenses	2,572	2,536

The total number of senior management personnel that are included in the above table is 7 (2023: 7).

The above key management personnel remuneration excludes the remuneration and other benefits of the Attorney-General and Minister for Industrial Relations. The Ministers' remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the OFWO.

6.3 Related Party Disclosures

Related party relationships

The OFWO is an Australian Government controlled entity. Related parties to the OFWO are KMP including the Attorney-General and Minister for Industrial Relations, the Chief Executive and members of the Corporate Board.

Transactions with related parties

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. These transactions have not been separately disclosed in this note.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by the OFWO, it has been determined that there are no related party transactions to be separately disclosed.

7. Managing Uncertainties

This section analyses how the OFWO manages financial risks within its operating environment.

7.1 Contingent Assets and Liabilities

7.1A: Contingent Assets and Liabilities

As at 30 June 2024, the OFWO had no quantifiable or unquantifiable contingent assets or liabilities (2023: nil).

7.1B: Administered - Contingent Assets and Liabilities

As at 30 June 2024 the OFWO had no quantifiable contingent assets or liabilities (2023: nil).

As at 30 June 2024, the OFWO is currently involved in litigation against 89 entities and while the probability of success is high in these matters, it is not possible to accurately estimate the value of any penalties that may be imposed by the courts. (2023: 132)

As at 30 June 2024, the OFWO has no unquantifiable administered contingent liabilities. (2023: nil).

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset, or represent an asset or liability for which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when the likelihood of settlement is greater than remote.

7.2 Financial Instruments

7.2A: Categories of financial instruments

	2024 \$'000	2023 \$'000
Financial assets at amortised cost		
Cash and cash equivalents	671	482
Goods and services receivables	651	528
Other receivables	52	79
Total financial assets at amortised cost	1,374	1,089
Total financial assets	1,374	1,089
Financial Liabilities		
Financial liabilities measured at amortised cost		
Suppliers	8,111	11,887
Total financial liabilities measured at amortised cost	8,111	11,887
Total financial liabilities	8,111	11,887

The OFWO has no net income or expenses from financial instruments.

Accounting Policy

Financial assets

In accordance with AASB 9 Financial Instruments, the OFWO classifies its financial assets in the following categories:

- a) financial assets at fair value through profit or loss
- b) financial assets at fair value through other comprehensive income
- c) financial assets measured at amortised cost.

The classification depends on both the Entity's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the OFWO becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash, and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

In 2024 the OFWO's financial assets are all measured at amortised cost.

Impairment of financial assets

Financial assets are assessed for impairment at the end of each reporting period based on expected credit losses, using the general approach which, measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial assets at amortised cost

Financial assets included in this category need to meet two criteria:

- 1. the financial asset is held in order to collect the contractual cash flows; and
- 2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective interest method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Financial liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial liabilities at amortised cost

The OFWO's financial liabilities are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

7.3 Fair Value Measurement

	2024 \$'000	2023 \$'000
Fair value measurements at the end of the reporting period		
Non-financial assets		
Leasehold improvements	5,236	7,500
Property, plant and equipment	351	1,064
Total fair value measurements of assets in the statement of Financial Position	5,587	8,564

There is no significant change in the valuation technique since the prior year.

Accounting Policy

The fair value of non-financial assets has been taken to be the market value of similar assets.

The OFWO's assets are held for operational purposes and not held for the purposes of deriving a profit. The current use of all controlled assets is considered their highest and best use.

OFWO engaged an independent valuer, Jones Lang LaSalle Advisory Services Pty Ltd, to conduct a comprehensive revaluation of all non-financial assets at 31 May 2024. An annual assessment is undertaken to determine whether the carrying amount of the assets is materially different to the fair value. Comprehensive valuations are carried out at least once every three years. The valuer provided written assurance to OFWO that the models developed are in compliance with AASB 13 Fair Value Measurement.

OFWO conducted an independent assessment of the indicators of fair value, including a review of relevant industry and Australian Bureau of Statistics indices, Reserve Bank of Australia bond rates and applicable market prices to ensure the requirements of AASB 13 Fair Value Measurement were met. The methods utilised to determine and substantiate the unobservable inputs are derived and evaluated as follows:

Physical Depreciation and Obsolescence

Assets that do not transact with enough frequency or transparency to develop objective opinions of value from observable market evidence have been measured utilising the Current Replacement Cost approach. Under the Current Replacement Cost approach the estimated cost to replace the asset is calculated and then adjusted to take into account physical depreciation and obsolescence. Physical depreciation and obsolescence has been determined based on professional judgement regarding physical, economic and external obsolescence factors relevant to the asset under consideration. For all Leasehold Improvement assets, the consumed economic benefit / asset obsolescence deduction is determined based on the term of the associated lease.

Market Approach

The market approach provides an indication of value by comparing the subject asset with similar assets for which price information is available. Under this approach the first step is to consider the prices for transactions of similar assets that have occurred recently in the market. If few recent transactions have occurred, it may also be appropriate to consider the prices of identical or similar assets that are listed or offered for sale provided the relevance of this information is clearly established and critically analysed. It may be necessary to adjust the price information from other transactions to reflect any differences in the terms of the actual transaction as well as for differences in the legal, economic or physical characteristics of the assets in other transactions and the asset being valued.

The market approach was used to determine the value of Property, Plant and Equipment assets.

8. Other Information

8.1 Current/non-current distinction for assets and liabilities

8.1A: Current/non-current distinction for assets and liabilities

	2024 \$'000	2023 \$'000
No more than 12 months		
Cash and cash equivalents	671	482
Trade and other receivables	122,558	108,281
Prepayments	2,440	2,058
Total no more than 12 months	125,669	110,821
More than 12 months		
Buildings	11,847	19,953
Leasehold improvements	5,236	7,500
Plant and equipment	351	1,064
Intangibles	24,580	35,180
Total more than 12 months	42,014	63,697
Total assets	167,683	174,518
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	8,111	11,887
Other payables	3,078	3,138
Leases	4,268	13,122
Employee provisions	12,181	12,075
Total no more than 12 months	27,638	40,222
More than 12 months		
Leases	9,224	8,791
Employee provisions	17,503	17,522
Total more than 12 months	26,727	26,313
Total liabilities	54,365	66,535

8.1B: Administered - current/non-current distinction for assets and liabilities

	2024	2023
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Trade and other receivables	5,134	4,536
Other financial assets	2,023	968
Total no more than 12 months	7,157	5,504
Total assets	7,157	5,504
Liabilities expected to be settled in:		
No more than 12 months		
Other payables	13	–
Unclaimed monies provision	675	610
Total no more than 12 months	688	610
More than 12 months		
Unclaimed monies provision	5,783	3,938
Total more than 12 months	5,783	3,938
Total liabilities	6,471	4,548

8.2 Restructuring

OFWO had no restructuring in the current year of 2023–24. The following note and disclosure were related to prior year's restructuring.

	2023	
	ASSUMED Compliance, Enforcement and Legal functions transferred from ABCC ¹ \$'000	RELINQUISHED Registered Organisations Commission functions transferred to FWC ² \$'000
Assets recognised		
Appropriation Receivable	31,698	–
Other Receivables	79	–
Total assets recognised	31,777	–
Liabilities recognised		
Supplier Payables	2,023	–
Other Payables	895	–
Employees leave liabilities	–	797
Total liabilities recognised	2,918	797
Net liabilities recognised	28,859	(797)
Income assumed		
Recognised by the receiving entity	16,910	3,743
Recognised by the losing entity	–	3,541
Total income assumed	16,910	7,284
Expenses assumed		
Recognised by the receiving entity	8,264	2,907
Recognised by the losing entity	–	4,529
Total expenses assumed	8,264	7,436
Administered		
Other receivables	12	–
Net assets relinquished	12	–

1. On 6 February 2023 the *Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022* abolished the Australian Building and Construction Commission (ABCC) transferring most of the functions including the compliance, enforcement and legal functions which are reported in the OFWO's financial statements. Non-transferred functions relating to the building code and corporate functions have been reported in the ABCC's financial statements.

2. The Registered Organisations Commission functions were relinquished from the former Fair Work Ombudsman and Registered Organisations Commission Entity to the Fair Work Commission during the 2022–2023 financial year due to the abolition of the Registered Organisations Commission on 6 March 2023, resulting from the *Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022*.



PART 5**Reference material**

Agency Resource Statement 2023-24

Expenses and Resources for Outcome 1

Glossary

Abbreviations and acronyms

List of requirements

Index

Agency Resource Statement 2023-24

	Current available appropriation 2023-24 \$'000 (a)	Payments made 2023-24 \$'000 (b)	Balance remaining 2023-24 \$'000 (a-b)
Departmental			
Annual appropriation - ordinary annual services ^{1,2}	292,877	170,655	122,222
Total departmental resourcing	292,877	170,655	122,222
Administered			
Special Appropriation	1,500	881	619
Total administered resourcing	1,500	881	619
Total resourcing and payments for Office of the Fair Work Ombudsman	294,377	171,536	122,841

1 Appropriation Act (No. 1) 2023-24 and Appropriation Act (No. 3) 2023-24. This may also include prior-year departmental appropriation and section 74 retained revenue receipts.

2 Includes an amount of \$16.535m in 2023-24 for the departmental capital budget. For accounting purposes, this amount has been designated as 'contributions by owners'.

Expenses and Resources for Outcome 1

	Budget 2023–24	Actual expenses 2023–24	Variation
Outcome 1: Compliance with workplace relations legislation through advice, education and where necessary enforcement.	\$'000 (a)	\$'000 (b)	\$'000 (a–b)
Program 1.1: Education Services and Compliance Activities			
Departmental expenses			
Departmental appropriation	160,324	152,915	7,409
S74 Retained revenue receipts	1,300	665	635
Expenses not requiring appropriation in the Budget year ¹	17,041	24,961	(7,920)
Departmental total	178,665	178,541	124
Total expenses for Program 1.1	178,665	178,541	124
Total Expenses for Outcome 1	178,665	178,541	124
2023–24			
Average staffing level (number)		906	

¹ Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation.

Reporting on specific legislation

Legislation	Section
Section 311A <i>Commonwealth Electoral Act 1918</i>	page 79
Section 516A <i>Environmental Protection and Biodiversity Conservation Act 1999</i>	page 68
Part II <i>Freedom of Information Act 1982</i>	page 74
Schedule 2, Part 4 <i>Work Health and Safety Act 2011</i>	page 66

Glossary

Accountable authority

The accountable authority, in the context of this Annual Report, is the person responsible for, and has control over, the OFWO's operations.

Agency

The Office of the Fair Work Ombudsman (OFWO).

Annual performance statement

A requirement under the PGPA Act, the statement provides a line of sight between planned non-financial performance outlined in the corporate plan and actual performance over the reporting period.

Appropriation

An amount of public money that parliament authorises for spending on a particular purpose.

APS Employee Census

An online, confidential and voluntary survey that tracks the views of APS employees about leadership, their workplace and conditions of work. The results are a key source of information for the State of the Service report.

AusTender

The Australian Government's web-based procurement system, which provides centralised access to all publicly available approaches to market, multi-use lists, annual procurement plans and reported contracts.

Australian Public Service (APS) Employee

A person engaged under section 22, or a person who is engaged as an APS employee under section 72, of the *Public Service Act 1999* (Public Service Act).

Closing Loopholes

The Closing Loopholes amendments refer to the *Fair Work Legislation Amendment (Closing Loopholes) Act 2023*, and the *Fair Work Legislation Amendment (Closing Loopholes No. 2) Act 2024*.

Comcare

An insurer, regulator and scheme manager that supports healthy and safe workplaces, and reduces harm and injury.

Common law contract

An individual contract of employment between an employer and an employee that is not lodged or certified under federal or state legislation but is subject to award requirements and provisions.

Compliance notice (CN)

A notification that legally requires a person to do certain things to fix alleged entitlement-based *Fair Work Act 2009* (FW Act) breaches. Non-compliance with these notices is actionable in a court and can result in penalties.

Corporate governance

The process by which agencies are directed and controlled. It is generally understood to encompass authority, accountability, stewardship, leadership, direction and control.

Corporate Plan

A primary strategic planning document that sets out objectives, capabilities and intended results over a 4-year period in accordance with stated purposes. The Plan should provide a clear line of sight with the relevant annual performance statement, portfolio budget statement (PBS) and Annual Report.

Digital display

Digital display is advertising on websites, apps or social media through banners or other advertising formats made of text, images, flash, video and audio.

Employer Advisory Service (EAS)

The Employer Advisory Service (EAS) is a free service to help small business employers understand and meet their workplace pay and entitlements obligations under the FW Act.

Enforceable Undertakings (EUs)

Enforceable undertakings (EUs) are legally binding documents that set out a company's written commitment to address workplace contraventions and prevent future breaches.

Enterprise agreement (EA)

A legally enforceable agreement made under the FW Act (on or after 1 July 2009) between one or more employers and a group of employees in relation to terms and conditions of employment for those employees.

Fair Work Act 2009 (FW Act)

The principal Commonwealth law governing Australia's workplace relations system.

Freedom of Information of Act 1982 (FOI Act)

This legislation gives people the right to request access to Government-held information. This includes information about individuals and Government policies and decisions.

Grant

Commonwealth financial assistance covered by the Commonwealth Grants Rules and Guidelines.

Individual flexibility agreement

A written agreement used by an employer and employee to change the effect of certain clauses in their award or registered agreement – making alternative arrangements that better suit the needs of the employer and employee.

Infringement notice (IN)

Infringement notices (INs) are fines issued to employers for breaching record-keeping and pay slip requirements under the FW Act. INs may be issued on the spot.

Key performance indicators (KPI)

Financial and non-financial measures used to help define and evaluate an organisation's success. An indicator is usually selected on the basis of relevance as a measure of some aspect of a specific project or operation.

Large corporate

Large businesses, corporate groups or entities that are part of an economic group with combined turnover greater than \$250 million.

Memorandum of Understanding

A written agreement between the OFWO and another organisation outlining how the collaboration will create and maintain harmonious, productive and cooperative workplaces and promote a level playing field for businesses in specific industries.

The formal agreements are publicly available at www.fairwork.gov.au/about-us/our-policies.

Outcomes

Desired results, impacts or consequences for the Australian public resulting from the Government's actions.

Pacific Australia Labour Mobility (PALM) Scheme

The PALM scheme supports eligible Australian businesses in hiring workers from Pacific Island countries and Timor-Leste when there are not enough local workers available. The PALM scheme is jointly administered by the Department of Employment and Workplace Relations (DEWR) and the Department of Foreign Affairs and Trade (DFAT).

Pay and Conditions Tool (PACT)

An online tool that combines a pay, shift, leave and notice and redundancy calculator. It can be accessed on mobile devices and enables calculations to be saved for later reference.

Portfolio Budget Statements (PBS)

A budget-related paper detailing initiatives and budget appropriations in terms of planned Government outcomes and programs.

Protecting Vulnerable Workers

Fair Work Legislation Amendment (Protecting Worker Entitlements) Act 2023 introduced changes to the FW Act.

Public Governance, Performance and Accountability (PGPA) Act 2013

The primary piece of Commonwealth resource management legislation.

Public Service Act 1999

The principal Commonwealth law providing for the establishment and management of the APS.

Purchaser-provider arrangements

Arrangements under which the outputs of an agency are purchased by another agency to contribute to outcomes. Purchaser-provider arrangements can occur between Commonwealth agencies or between Commonwealth agencies and state/territory government or private sector bodies.

Purpose

The objectives, functions or role of the entity or company. In relation to performance management, purposes are the reasons or ideal state or outcomes, for which the entity or company undertakes its activities.

Secure Jobs, Better Pay

Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022 made amendments to the FW Act.

Small business

A business that employs fewer than 20 employees.

Tripartite Advisory Group

An Advisory Group made up of peak employer organisations and worker representatives, established to provide FWO with advice and information relevant to our work assisting the regulated community, with equal representation from worker and business organisations.

Vulnerable workers

People who belong to a group which may have a greater risk of vulnerability in understanding and receiving their workplace rights and entitlements.

Abbreviations and acronyms

ACF	Agency Consultative Forum
AHRC	Australian Human Rights Commission
APS	Australian Public Services
CALD	culturally and linguistically diverse
CEG	Community Engagement Grant
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CN	Compliance notice
DEWR	Department of Employment and Workplace Relations
DFWO	Deputy Fair Work Ombudsman
EAS	Employer Advisory Service
EU	Enforceable undertaking
FDV	Family and domestic violence
FOI	Freedom of Information
FOI Act	<i>Freedom of Information Act 1982</i>
FTCIS	Fixed Term Contract Information Statement
FW Act	<i>Fair Work Act 2009</i>
FWC	Fair Work Commission
FWO	Fair Work Ombudsman
GST	Goods and services tax
IN	Infringement notice
IPS	Information Publication Scheme
KMP	Key management personnel
KPI	Key performance indicators
MOU	Memorandum of understanding
NES	National Employment Standards
OAIC	Office of the Australia Information Commissioner
OFWO	Office of the Fair Work Ombudsman
PACT	Pay and Conditions Tool
PALM	Pacific Australia Labour Mobility
PBS	Portfolio Budget Statement
PCBU	person conducting a business or undertaking
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PIA	Privacy Impact Assessment
PSM	Public Service Medal
RfA	Request for assistance
SES	Senior Executive Staff
SME	Small and medium enterprise
WHS	work health and safety

List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement	Page/s
17AD(g)	Letter of transmittal			
17AI		A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory	i
17AD(h)	Aids to access			
17AJ(a)		Table of contents (print only).	Mandatory	ii
17AJ(b)		Alphabetical index (print only).	Mandatory	134
17AJ(c)		Glossary of abbreviations and acronyms.	Mandatory	125
17AJ(d)		List of requirements.	Mandatory	128
17AJ(e)		Details of contact officer.	Mandatory	138
17AJ(f)		Entity's website address.	Mandatory	138
17AJ(g)		Electronic address of report.	Mandatory	138
17AD(a)	Review by accountable authority			
17AD(a)		A review by the accountable authority of the entity.	Mandatory	viii
17AD(b)	Overview of the entity			
17AE(1)(a)(i)		A description of the role and functions of the entity.	Mandatory	2
17AE(1)(a)(ii)		A description of the organisational structure of the entity.	Mandatory	3
17AE(1)(a)(iii)		A description of the outcomes and programmes administered by the entity.	Mandatory	2
17AE(1)(a)(iv)		A description of the purposes of the entity as included in corporate plan.	Mandatory	6
17AE(1)(aa)(i)		Name of the accountable authority or each member of the accountable authority	Mandatory	i
17AE(1)(aa)(ii)		Position title of the accountable authority or each member of the accountable authority	Mandatory	i
17AE(1)(aa)(iii)		Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory	vii
17AE(1)(b)		An outline of the structure of the portfolio of the entity.	Portfolio departments mandatory	N/A
17AE(2)		Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory	N/A

PGPA Rule Reference	Part of Report	Description	Requirement	Page/s
17AD(c)	Report on the Performance of the entity			
	Annual performance Statements			
17AD(c)(i); 16F		Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory	6
17AD(c)(ii)	Report on Financial Performance			
17AF(1)(a)		A discussion and analysis of the entity's financial performance.	Mandatory	76
17AF(1)(b)		A table summarising the total resources and total payments of the entity.	Mandatory	122
17AF(2)		If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory.	91
17AD(d)	Management and Accountability			
	Corporate Governance			
17AG(2)(a)		Information on compliance with section 10 (fraud systems)	Mandatory	73
17AG(2)(b)(i)		A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory	i
17AG(2)(b)(ii)		A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory	i
17AG(2)(b)(iii)		A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory	i
17AG(2)(c)		An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	70
17AG(2)(d) – (e)		A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to noncompliance with Finance law and action taken to remedy noncompliance.	If applicable, Mandatory	N/A
	Audit Committee			
17AG(2A)(a)		A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	71
17AG(2A)(b)		The name of each member of the entity's audit committee.	Mandatory	72
17AG(2A)(c)		The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	72

PGPA Rule Reference	Part of Report	Description	Requirement	Page/s
17AG(2A)(d)		Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	72
17AG(2A)(e)		The remuneration of each member of the entity's audit committee.	Mandatory	72
External Scrutiny				
17AG(3)		Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	74
17AG(3)(a)		Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory	N/A
17AG(3)(b)		Information on any reports on operations of the entity by the AuditorGeneral (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory	N/A
17AG(3)(c)		Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory	N/A
Management of Human Resources				
17AG(4)(a)		An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	60
17AG(4)(aa)		Statistics on the entity's employees on an ongoing and nonongoing basis, including the following: (a) statistics on fulltime employees; (b) statistics on parttime employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory	54–59
17AG(4)(b)		Statistics on the entity's APS employees on an ongoing and nonongoing basis; including the following: ▸ Statistics on staffing classification level; ▸ Statistics on fulltime employees; ▸ Statistics on parttime employees; ▸ Statistics on gender; ▸ Statistics on staff location; ▸ Statistics on employees who identify as Indigenous.	Mandatory	54–59
17AG(4)(c)		Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory	63
17AG(4)(c)(i)		Information on the number of SES and nonSES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory	63
17AG(4)(c)(ii)		The salary ranges available for APS employees by classification level.	Mandatory	63
17AG(4)(c)(iii)		A description of nonsalary benefits provided to employees.	Mandatory	62

PGPA Rule Reference	Part of Report	Description	Requirement	Page/s
17AG(4)(d)(i)		Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory	N/A
17AG(4)(d)(ii)		Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory	N/A
17AG(4)(d)(iii)		Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory	N/A
17AG(4)(d)(iv)		Information on aggregate amount of performance payments.	If applicable, Mandatory	N/A
Assets Management				
17AG(5)		An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory	N/A
Purchasing				
17AG(6)		An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory	76
Reportable consultancy contracts				
17AG(7)(a)		A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	77
17AG(7)(b)		A statement that "During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]".	Mandatory	77
17AG(7)(c)		A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory	77
17AG(7)(d)		A statement that "Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website."	Mandatory	77
Reportable non-consultancy contracts				
17AG(7A)(a)		A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	77

PGPA Rule Reference	Part of Report	Description	Requirement	Page/s
17AG(7A)(b)		A statement that "Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website."	Mandatory	77
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts			
17AGA		Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	77
Australian National Audit Office Access Clauses				
17AG(8)		If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the AuditorGeneral with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory	N/A
Exempt contracts				
17AG(9)		If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory	N/A
Small business				
17AG(10)(a)		A statement that "[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website."	Mandatory	76
17AG(10)(b)		An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	76
17AG(10)(c)		If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that "[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website."	If applicable, Mandatory	N/A

PGPA Rule Reference	Part of Report	Description	Requirement	Page/s
Financial Statements				
17AD(e)		Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory	81–119
Executive Remuneration				
17AD(da)		Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory	64–65
17AD(f) Other Mandatory Information				
17AH(1)(a)(i)		If the entity conducted advertising campaigns, a statement that “During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.”	If applicable, Mandatory	79
17AH(1)(a)(ii)		If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory	N/A
17AH(1)(b)		A statement that “Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].”	If applicable, Mandatory	79
17AH(1)(c)		Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	62
17AH(1)(d)		Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	75
17AH(1)(e)		Correction of material errors in previous annual report	If applicable, mandatory	N/A
17AH(2)		Information required by other legislation	Mandatory	124

Index

#

2023–2024 Corporate Plan, 6, 73

A

A & G Lamattina & Sons Pty Ltd (Lamattina), 44
 accountable authority, i, 3, 6, 70, 71, 76, 84
 Accountability Subcommittee. *See* corporate governance
 Acknowledgement of Country, vi
 Acts. *See* individual legislation
 activities. *See* enforcement activities
 advertising, 37, 79
 advice. *See* education and dispute resolution services
 Aged Care Services Reference Group. *See* reference groups
 Agency structure, 3
 Agency Consultative Forum, 62, 66
 Agriculture Reference Group. *See* reference groups
 agriculture sector, 32, 44, 79
 Agriculture Strategy, 44
 annual performance statement, 6
 anonymous report tool, 36, 39
 anonymous reporting, x, 36, 39, 43, 46
 appropriations. *See* financial statements
 Australian Public Services (APS), 60, 61, 68
 assets and liabilities. *See* financial statements
 Audit and Risk Committee. *See* corporate governance
 AusTender, 76, 77, 79
 Australia Group Limited (IAG), 41
 Australian Accounting Standards, 96
 Australian Border Force, 22, 32
 Australian Building and Construction Commission (ABCC), 32, 119
 Australian Higher Education Industrial Association, 42
 Australian Human Rights Commission (AHRC), 23
 Australian Taxation Office (ATO), 32
 Australian Universities Accord Panel, 42
 awards, 26, 27, 29, 36, 39, 40
 – Building and Construction General On-site Award 2010, 28
 – Cleaning Services Award 2010, 46
 – Fast Food Industry Award 2010, 31, 32
 – General Retail Industry Award 2010, 34, 40
 – Horticulture Award 2010, 44
 – Restaurant Industry Award 2010, 29, 31, 51

B

best practice guides. *See* online education and compliance tools
 BHP Group, 40
 Booth, Anna, i, viii–ix, 3, 6, 16, 23, 37, 64, 65, 84,
 building and construction industry, 18, 28, 32–33, 38,
 39, 45, 79
 Building and Construction Reference Group. *See* reference groups
 business continuity. *See* corporate governance
 Business Continuity Management Framework, 73
 Business Investment Subcommittee. *See* corporate governance

C

casual employees, 21, 34
 Charles Sturt University (CSU), 42
 Cleaning Accountability Framework, 46
 Closing Loopholes, 20–2, 26, 31, 34, 35, 79, 91
 Coles, 41
 Commonwealth Bank, x, 14, 40, 41
 Commonwealth Ombudsman, 74
 CommSec x, 14, 40, 41
 communications campaigns, 28, 31, 32, 33, 37, 43
 Community Engagement Grants Program, 79
 compliance activities, x, 2, 7, 38, 46, 47, 48, 123. *See* also enforcement outcomes
 Compliance and Enforcement Capability Framework, 60, 91
 Compliance and Enforcement Policy, 11, 12, 13, 14, 19, 48, 71. *See* also compliance notices (CNs), enforceable undertakings (EUs), infringement notices (INs)
 complaints, 35, 74,
 compliance notices, x, 12, 21, 48
 Construction, Forestry and Maritime Employees Union (CFMEU), 45
 construction industry. *See* building and construction industry
 contract cleaning industry, 46
 contraventions, 38, 51
 – record-keeping, 34, 42, 43
 – underpayment, 42, 43, 44, 45, 47
 – workplace rights, 45, 96
 Corporate Board. *See* corporate governance
 corporate governance, 70–3
 court-ordered penalties, 43, 47, 49, 101
 Criminal Offence Implementation Project Governance Framework, 22
 criminal wage theft, 21, 22, 27, 91

D

Department of Education, 42
 Department of Employment and Workplace Relations (DEWR), 16, 32, 46, 47, 76,
 Department of Finance, 73, 76, 112
 Department of Home Affairs, 22, 46
 disability network, 61
 disability reporting, 62
 Disability Strategy, 62
 Disability Support Services Reference Group *See* reference groups
 Dispute-resolution services. *See* education and dispute-resolution services
 diversity and inclusion, 59, 60, 61

E

education and dispute-resolution services, xi, 2, 6, 7, 8, 9, 14, 18, 19, 22, 23, 24–37, 46, 47, 123
 education resources. *See* online education and compliance tools
 Etihad Stadium, 46
 email subscription, 28, 36, 79
 employee engagement, 60
 Employer Advisory Service (EAS), 26–7, 28
 employer organisations, xi, 7, 8, 9, 18, 40,
 enforceable undertakings (EUs), x, 13, 41, 42, 46, 48, 49, 101
 Enforcement Board. *See* corporate governance
 enforcement outcomes 2, 18, 38–9, 43, 44, 45, 46, 47, 48–51
 enforcement tools, 10, 11, 12, 14, 26, 48,
 enterprise agreements, 21, 39, 40
 executive remuneration, 64, 65

F

fact sheets. *See* online education and compliance tools
 Fair Work Act 2009 (FW Act), i, vii, 6, 7, 8, 9, 10, 11, 12, 13, 14, 20, 22, 27, 30, 31, 32, 39, 41, 43, 51, 70, 71, 74, 96, 101, 108
 Fair Work Legislation Amendment (Closing Loopholes) Act 2023, 20–2, 26, 31, 34, 79, 91
 Fair Work Legislation Amendment (Closing Loopholes No. 2) Act 2024, 20–2, 26, 31, 34, 35, 79, 91
 Fair Work Legislation Amendment (Protecting Work Entitlements) Act 2003, 22, 30, 34, 37, 79
 Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022, 23, 26, 30, 34, 37, 79, 111, 119
 Fair Work Commission (FWC), 16, 21, 28, 34, 35, 119,
 Fair Work Ombudsman (FWO), i, viii–ix, 3, 6, 16, 23, 37, 64, 65, 70, 71, 84

family and domestic violence (FDV), 23, 30, 34, 35, 79
 Fast Food, Restaurants, and Cafes Reference Group.
See reference groups
 fast food, restaurants, and cafes sector, 29, 31, 38, 39, 43, 46, 79
 Fast Food, Restaurants, and Cafes Strategy, 43
 feedback, 7, 15, 24, 25, 26, 27, 66, 74
 Feedback and Complaints Management Policy, 74
 financial statements, 86–119
 First Nations peoples network, 61
 Fixed Term Contract Information Statement (FTCIS), 23, 35, 79
 fixed term contracts, 23
 FOI requests. *See* Freedom of information
 Foot & Thai Massage Pty Ltd, 47
 fraud, 73
 freedom of information, 74–5
 Freedom of Information (FOI) Act 1982, 74, 75

G

gender equality network, 61
 gender equity in briefings, 51

H

harassment, 23, 66, 73
 Health and Safety Committee, 73
 high-risk sectors, 38. *See also* agriculture sector; fast food, restaurants, and cafes sector; migrant workers; vulnerable workers
 Higher Educations Reference Group. *See* reference groups
 Horticulture Award, 44
 Horticulture Showcase, 32

I

In-language information, 28, 36, 43, 47
 Indigenous enterprises, 61, 76
 individual flexibility agreements, 63
 Information Publication Scheme (IPS), 74, 75
 infringement notices (INs), x, 11, 44, 45, 46, 47, 48, 101
 investigations, x, 38–9, 40, 41, 42, 43, 44, 45, 46, 47,

K

key management personnel (KMP), 3, 64, 65, 113
 key performance indicators (KPIs), 6, 7–15
 KPMG specialist review, 16

L

La La Bar Group, 43
 labour hire, 21, 31, 44
 large corporates, x, 13, 18, 38, 40–1, 108
 Large Corporates Subcommittee. *See* reference groups
 letter of transmittal, i
 LGBTQIA+ network, 61
 litigation, x, 14, 43, 45, 46, 47, 48, 49, 93, 100, 114
 Lotus Farm Pty Ltd, 44

M

market research 70
 Master Builders Association, 33, 35
 media releases, xi, 19, 51
 memorandum of understand, 76
 migrant workers, 12, 19, 22, 29, 32, 39, 43, 46–7, 51, 79
 Migrant Workers' Taskforce, 22
 Migration Act 1958, 22
 Migration Amendment (Strengthening Employer Compliance) Act 2024, 22
 Mr Viet, 43
 My account, xi, 24, 27, 35

N

National Employment Standards (NES), 22, 27, 44,
 National Food Precincts Program, 43
 National Tertiary Education Union, 42

O

Office of Fair Work Ombudsman (OFWO),
 –agency structure, 3
 –demographics, 54–9
 –financial statements, 86–119
 –governance, 70–3
 –outcomes, 2
 –overview, x–xi, 18–19
 –performance statement, 6
 Office of Fair Work Ombudsman Enterprise Agreement
 2024–2027, 61, 62, 63
 online education and compliance tools, xi, 2, 9, 22, 28,
 30, 31, 32, 33–4, 35, 66, 73, 76
 Online Learning Centre, xi, 28, 30, 33

P

Pacific Australia Labour Mobility scheme (PALM), 47
 paid family and domestic violence leave, 23, 30, 79,
 parental leave, 22, 37
 Pay and Conditions Tool, xi, 33, 34
 performance measures. *See* key performance
 indicators
 performance statement, 6
 phone services, 24
 priority areas, 19, 29, 38, 42, 44, 46, 47, 73
 privacy, 75
 proactive investigations, 32, 42, 43, 44, 45, 47, 108
 procurement, 76, 77
 property and environment management, 61, 68, 99,
 103, 104, 105
 property services provider. *See* property and
 environment management
 Protecting Worker Entitlements, 22, 30, 34, 37, 79
 Public Governance, Performance and Accountability
 (PGPA) Act 2013, i, 6, 71, 77, 96
 purchaser–provider arrangements, 76

Q

Quayclean Australia Pty Ltd, 46

R

Record My Hours, 33, 34, 35
 reference groups, viii, 18, 29, 42, 45
 reportable consultancy contracts. *See* procurement
 reportable non-consultancy contracts. *See*
 procurement
 requests for assistance, 10, 25, 32, 44, 45, 51
 Respect@Work, 30, 32
 right to disconnect, 21, 31
 Risk Management Framework, 71, 73

S

Secure Jobs, Better Pay, 23, 26, 30, 34, 37, 79, 111, 119
 self-reporting, 19, 40, 41, 59
 self-service tools. *See* online education and compliance tools
 Sex Discrimination Act 1984, 23, 34
 sham contracting, 21
 small and medium enterprises (SMEs), 76
 small business, xi, 18, 21, 23, 24, 26, 27, 28, 29, 30, 38, 76, 79
 Small Business Helpline, 22, 24, 26, 28
 Small Business Showcase, 26, 28
 Small Business Strategy, 26
 Small Business Subcommittee. *See* reference groups
 social media campaigns, xi, 19, 22, 23, 28, 31, 32, 33, 35, 36, 37
 stakeholder and community engagement, 7, 18–19, 28, 29, 33, 36, 27, 40, 41, 43, 44, 45, 46, 61, 79
 Statement of Intent, 29
 Statement of Respect, 23
 strategic objectives, 2
 Strengthening Reporting Protections Pilot, 46
 subcommittees, 18, 71

T

targeted compliance activities. *See* compliance activities
 templates. *See* online education and compliance tools
 tenders, 76, 77
 Tertiary Education Quality and Standards Agency (TEQSA), 42
 Tripartite Advisory Group, viii, 18

U

underpayments, x, 11, 12, 42, 43, 44, 45, 46, 47, 48
 unions, 18, 46
 University of New South Wales, the 42
 University of Newcastle, the (UoN), 42
 University of Technology Sydney, the (UTS), 42
 university sector, 18, 38, 40, 42
 unpaid parental leave, 22
 unpaid wages, x, 19, 26, 31, 38, 44, 48, 49
 Upper East Side Bondi, 43

V

visa holders, 22, 29, 39, 43, 44, 45, 46, 47, 51
 Voluntary Small Business Wage Compliance Code, 21, 26
 vulnerable workers, 22, 29, 30, 32, 38, 39, 43, 44, 46–7, 48, 49, 51

W

webinars, xi, 23, 28, 29, 32, 42,
 Winit (AU) Trade Pty Ltd, 47, 51
 Woolworths, 41
 work health and safety, 66–7, 73
 work health and safety incident reporting, 67
 workforce capability, 60
 workforce demographics, 54–9
 working parents, 37, 61, 79
 workplace diversity, 59, 61
 Workplace Gender Equality Agency Public Sector Gender Equality Scorecard, 61

Contact

Annual Report Contact Officer

Office of the Fair Work Ombudsman

GPO Box 9887

Melbourne VIC 3001

Hotline: **13 13 94**

Email: annualreport@fwo.gov.au

Website: www.fairwork.gov.au

Distribution

This report is available from the Office of the Fair Work Ombudsman and via the Office of the Fair Work Ombudsman's website at:

www.fairwork.gov.au/annual-report

Acknowledgments

Thank you to all the Office of the Fair Work Ombudsman employees who contributed to this report.

Annual report team: Rachel Rawling and Vanessa Richmond

Design and typesetting: Matthew Feddersen

Printing: Trendsetting Digital Print

Copyright and attribution

© Commonwealth of Australia 2024

ISSN: 1837-9079 (Print)

ISSN: 2202-9435 (Online)

With the exception of the Commonwealth Coat of Arms, the Fair Work Ombudsman logo, all photographs and where otherwise noted, all material in this document is licensed under a Creative Commons Attribution 4.0 Australia licence

(<http://creativecommons.org/licenses/by/4.0>).

The details of the relevant licence conditions are available on the Creative Commons website, accessible using the link provided, as is the full legal code for the CC BY 4.0 AU licence

(<https://creativecommons.org/licenses/by/4.0/legalcode>).

The terms under which the Coat of Arms can be used are detailed on the Department of the Prime Minister and Cabinet website (www.pmc.gov.au/resources/commonwealth-coat-arms-information-and-guidelines).

This document must be attributed as the *Office of the Fair Work Ombudsman Annual Report 2023–24*.

The logo consists of a small, solid light blue square.

fairwork.gov.au