

The image is a collage of various infrastructure and maintenance-related photographs. It includes a close-up of a roof with dark, weathered tiles; a large white pipe with a red pressure gauge and a blue label; a stack of white PVC pipes; a close-up of a corrugated metal roof; a view of a building's interior with a green floor and white walls; and a close-up of a rusty metal pipe. The collage is set against a background of blue and white geometric shapes, with a large, textured blue area at the bottom. The text 'Annual Report 2023-24' is positioned in the top right corner.

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Australian Government
Asbestos and Silica Safety and Eradication Agency

Letter of transmittal

Senator the Hon Murray Watt
Minister for Employment and Workplace Relations
Parliament House
Canberra ACT 2615

Dear Minister,

It is my pleasure to present to you the Annual Report of the Asbestos and Silica Safety and Eradication Agency for the 2023–24 year.

The report has been prepared for the purposes of section 46 of the *Public Governance, Performance and Accountability Act 2013*, which requires that an annual report on the entity's activities for the year ending 30 June 2024, be given to the entity's responsible Minister for presentation to Parliament. The report must be given to the responsible Minister by the 15th day of the fourth month after the end of the reporting period for the entity to comply with the *Public Governance, Performance and Accountability Rules 2014*.

The report contains the annual performance and financial statements for the year ending 30 June 2024. These statements were prepared as required by section 39 and section 42 of the *Public Governance, Performance and Accountability Act 2013*. The financial statements comply with the applicable accounting standards.

I certify that the Asbestos and Silica Safety and Eradication Agency has a fraud control plan in place which complies with the Commonwealth Fraud Control Guidelines.

Yours sincerely

Jodie Deakes
Chief Executive Officer

Asbestos and Silica Safety and Eradication Agency
2 October 2024

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Section 1 Overview



> CEO's report

The year in review

As the third Chief Executive Officer of the Asbestos and Silica Safety and Eradication Agency (ASSEA), commencing in November 2023, I feel privileged to present this annual report in a significant year of commemoration, achievement, expansion and ambition.

On reflection, the past two decades have represented considerable advancement in the national management of asbestos. On the 31 December 2003 asbestos was banned in Australia. Ten years later following the *2012 Asbestos Management Review*, the Agency was established in 2013 as the Asbestos Safety and Eradication Agency with the first phase of Asbestos National Strategic Plan 2014–2018. This was then followed by the second phase Asbestos National Strategic Plan 2019–2023.

In this year, a decade later, the 20-year anniversary of the ban was commemorated, the Agency developed the third phase Asbestos National Strategic Plan 2024–2030, while our mandate was expanded in December 2023 to include silica-related functions. This included amending the Agency's name to the Asbestos and Silica Safety and Eradication Agency (ASSEA), and provided for the development and coordination of the Silica National Strategic Plan 2024–2030, along with the expansion and renaming of the ASSEA Council.

Over this time the Agency has created a strong evidence base for key asbestos-related risks, raising awareness amongst those most at risk of exposure to asbestos-related diseases and supporting those impacted by the horrendous impacts of disease, while influencing policy and capabilities at the local, state, national and international levels. This would not have been possible without the dedicated people within the Agency and insight of the partners we engage with, and the passion of the advocates we support and the community we serve.

Even with a year of much change, it has continued to be a year of achievement with the Agency achieving planned performance results.

Building awareness of asbestos-related risks is the first step to managing exposures to asbestos containing materials (ACMs). This year has seen delivery of two bursts of the 'Think Twice about Asbestos' Campaign targeting high risk cohorts including DIY operators and tradespeople. This campaign achieved whole of Government advertising campaign benchmarks including one in four people recalled seeing the campaign, and nine out of ten people agreed that the messages were believable and easy to understand.

We have also been working on an Asbestos Product Guide (Guide), an interactive online tool which provides a visual reference for various types of ACMs that were manufactured and/or marketed and used in Australia. It has been developed for asbestos professionals such as asbestos assessors and removalists, to support consistent and accurate identification of ACMs, and will also serve as an educational resource for the general public to show where asbestos can be found in buildings. It is designed to assist, not replace, the professional identification of ACMs through sampling and testing. The Guide is to be launched on the ASSEA website in August 2024.



Influencing national policies and standards is a critical enabler of eliminating asbestos-related diseases that ASSEA facilitates through targeted research and engagement. Of mention this year is the collaboration with Urbis Pty Ltd and release of the final report¹, where impacts of asbestos management and removal options were evaluated. With deterioration and damage of ageing asbestos-containing materials, it has never been as important as it is now to focus on coordinated efforts for the safe and proactive removal and disposal of legacy ACMs. The report not only shows the economic benefits associated with legislative measures and government incentives related to proactive removal, it also highlights the opportunity to prevent up to 28,000 Australian deaths from asbestos-related diseases before 2100.

In my first year as CEO, I have been truly impressed by the commitment to innovation by the ASSEA team. Partnering with the Faculty of Asbestos Management of Australia and New Zealand (FAMANZ) with the delivery of the Asbestos 2024 Conference, 'Sustaining Innovation', we explored new ways to manage, remove and dispose of ageing ACMs as well as innovations in diagnosing and treating asbestos-related diseases.

ASSEA has continued to focus on innovative technology through the Department of Industry's Business Research and Innovation Initiative (BRII), where, as a subject matter expert has engaged with successful grant participants, supporting research and prototyping of portable handheld in-situ asbestos detection devices. ASSEA is continuing to champion further innovative solutions through the BRII for the coming year.

The reality of the harms associated with exposure to asbestos is no more evident than when working alongside those who are fighting for asbestos bans in other countries. Internationally, 128 countries continue to use asbestos, and with limited access to expertise and the necessary equipment to support diagnosis and treatment, the ongoing support of these countries continues to be a key focus of ASSEA. I was honoured to meet an international delegation from Cambodia, Lao PDR and Indonesia during the Asbestos Conference 2024, where preparation for clinical training and advocacy of asbestos bans was discussed. Working alongside partners such as the Asbestos and Dust Diseases Research Institute (ADDRI) and Union Aid Abroad APHEDA, ASSEA will continue to provide leadership and support for across Southeast Asian and Pacific countries.

The health risks associated with asbestos were also brought to the forefront of the Australian community's minds following the discovery of asbestos contamination in mulch. ASSEA responded to various enquiries about contaminated mulch, providing information about asbestos risks. ASSEA was also able to point others to our *Guidelines for communicating asbestos risk to the public* and the *Communicating asbestos facts and figures guide*, which aims to ensure that asbestos information is communicated to the Australian public in a clear, consistent and evidence-based way. There is a danger that miscommunication of asbestos risk can either unnecessarily alarm or underplay the risk as well as create confusion. Our message at this time was to emphasise the importance of proper identification, safe removal and disposal of asbestos before any demolition or renovation work is carried out, to prevent contamination of soil and recycled materials.

From my short time with the Agency, it is evident that the key to success will continue to be the strong partnerships and shared insights between the dedicated ASSEA team, the ASSEA Council and committee members, along with the government and non-government partners and those with lived experience. I would like to thank all of you, for your commitment and drive to take on the ambitious National Strategic Plans and continued focus to eliminate asbestos-related diseases and respirable silica-related diseases into the future.

¹Asbestos Safety and Eradication Agency (ASEA) and Urbis (2023). *Economic evaluation of Asbestos Management and Removal Options Report*

> About us

Who we are

The Asbestos Safety and Eradication Agency was first established in 2013 to oversee national actions to improve asbestos awareness and the effective and safe management, removal and disposal of asbestos.

On the 15 December 2023, the agency's functions were expanded to include silica through the *Amendment of the Asbestos Safety and Eradication Agency Act 2013*. The agency's name was also changed to the Asbestos and Silica Safety and Eradication Agency (ASSEA).

ASSEA is a non-corporate entity under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and therefore operates within all relevant APS legislative requirements, frameworks and directions. The chief executive officer is appointed under the *Asbestos Safety and Silica Safety and Eradication Act 2013* (ASSEA Act) and performs functions in accordance with that Act and rules. ASSEA staff are engaged under the *Public Service Act 1999* (PS Act).

Our aim

ASSEA was established in 2013 following the Asbestos Management Review (AMR) in 2012. We were established with a clear purpose to coordinate the implementation, monitoring and reporting against, initially, the Asbestos National Strategic Plan. The change in ASSEA's functions now require us to coordinate the implementation, monitoring and reporting against two national strategic plans (NSPs):

- the Asbestos National Strategic Plan 2024–2030, which aims to prevent exposure to asbestos fibres in order to eliminate asbestos related diseases in Australia
- the Silica National Strategic Plan 2024–2030, which aims to prevent exposure to respirable crystalline silica in Australian workplaces so we can eliminate silica-related diseases.

Our functions

Our key functions under the ASSEA Act are to:

- encourage, coordinate, monitor and report on the implementation of the NSPs
- review, amend or replace, publish and promote the NSPs
- provide advice to the Minister about asbestos safety, asbestos-related diseases, silica safety and silica-related diseases
- collaborate with commonwealth, state, territory, local and other governments, agencies or bodies (including international governments, agencies and bodies) regarding the NSPs
- conduct, commission, monitor and promote research about asbestos safety, asbestos-related diseases, silica safety and silica-related diseases
- raise awareness of asbestos safety, asbestos-related diseases, silica safety and silica-related diseases, including developing and promoting materials on asbestos safety, asbestos-related diseases, silica safety and silica-related diseases

- collect and analyse data required for measuring progress on preventing exposure to asbestos fibres, or respirable crystalline silica, and for informing evidence-based policies and strategies
- promote consistent messages, policies and practices in relation to asbestos safety, asbestos-related diseases, silica safety and silica-related diseases.

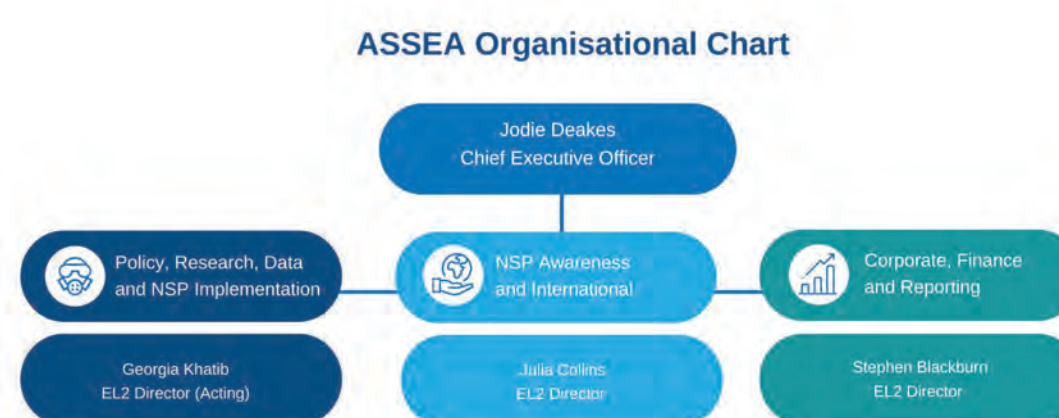
Organisational structure

ASSEA is responsible through its chief executive officer (who is the accountable authority) to the Minister for Employment and Workplace Relations and for financial purposes operates under the PGPA Act. Justine Ross held the position of CEO until 18 November 2023, at which time Jodie Deakes was appointed as the CEO from 19 November 2023.

As at 30 June 2024, ASSEA was structured into three teams:

- Policy, Research and Data
- Awareness and International
- Corporate, Finance and Reporting

Figure 1: ASSEA organisational chart



Our Council

The Asbestos and Silica Safety and Eradication Council (ASSEC) is established by Section 29 (1) of the ASSEA Act.

The ASSEC provides advice to the Minister and to the CEO of ASSEA on the *National Strategic Plans for Asbestos and Silica Management and Awareness*. ASSEC also supports the work of ASSEA.

Established on 1 July 2013, and augmented on 15 December 2023, ASSEC is made up of 13 members – a Chair and 12 other members who have been selected for their experience and expertise with asbestos safety, silica safety, public health, corporate governance, the representation of people with asbestos-related or silica-related diseases and their families, or having had an asbestos or silica-related disease or lived experience as a family member, carer or advocate in providing support to a person who has, or has had, an asbestos or silica-related disease.

The membership consist of:

- a Chair
- one member representing the Commonwealth
- four members representing state, territory and local governments
- two members representing the interests of workers in Australia
- two members representing the interests of employers in Australia
- one member with expertise relevant to asbestos safety, asbestos-related diseases, silica safety or silica-related diseases
- two other members.

Members are appointed by the Minister. The period of appointment must not be more than three years.

Table 1: ASSEC membership

Position	Appointee	Position appointed	Appointment date	Expiry date
Member	Mr Paul Bastian	Chair	2 August 2023	1 August 2026
Member	Ms Elizabeth de Hoog	Member representing the Commonwealth	2 August 2023	1 August 2026
Member	Mr Michael Young	Member representing state, territory and local governments	22 October 2021	21 October 2024
Member	Dr Rob Walters	Member representing state, territory and local governments	3 July 2022	2 July 2025
Member	Ms Yasmin Cox	Member representing state, territory and local governments	23 April 2024	22 April 2027
Member	Vacant	Member representing state, territory and local governments		
Member	Mr Liam O'Brien	Member representing the interests of workers in Australia	18 March 2019	17 March 2025
Member	Vacant	Member representing the interests of workers in Australia		
Member	Ms Tracey Browne	Member representing the interests of employers in Australia	2 August 2023	1 August 2026
Member	Vacant	Member representing the interests of employers in Australia		
Member	Ms Carolyn Davis	One of two other members	2 August 2023	1 August 2026
Member	Ms Vicki Hamilton OAM	One of two other members	2 August 2023	1 August 2026
Member	Vacant	Member with expertise relevant to asbestos safety, asbestos-related diseases, silica safety or silica-related diseases		

Our committees and working groups

Under section 24(1) of the ASSEA Act, the CEO may establish committees to assist in the performance of their functions or the functions of ASSEC. Five committees operated in 2023–24:

- Research and Evaluation Committee – established in 2015 to provide expert advice on technical research projects, strategies and methodologies to achieve the aim of the *Asbestos National Strategic Plan*
- Non-Government Asbestos Advisory Committee – established in 2021 to provide advice on increasing awareness of asbestos-containing materials and ensuring effective management and removal of them
- Asbestos Awareness Committee – established in 2020 to guide the development of behaviour change programs
- Asbestos Assessments Working Group – established in 2022 to inform the development of National Guidelines for Asbestos Assessments
- Asbestos Fibres in Water Working Group – established in 2023 as a consultative forum to inform the research methodology for a field study that will measure levels of asbestos fibres in water supplied through asbestos cement (AC) water pipes.

ASSEA provided secretariat support in 2023–24 for:

- Heads of Workplace Safety Authorities Imported Materials with Asbestos Working Group – established to deal with incidences of asbestos-containing materials being imported into Australia in contravention of the Customs (Prohibited Imports) Regulations 1956. The working group meets on an ad hoc basis to determine a course of action when asbestos-containing materials have been imported into Australia and detected in more than one jurisdiction, as outlined in the rapid response protocol.
- Asbestos Support Group Network – a coalition of all community-based asbestos-related disease support groups across Australia who are mainly funded by charitable donations, grant funding and fundraising events. These groups provide assistance and support to members of the community who have been diagnosed with an asbestos-related disease and their families and friends.

Section 2

Our Performance

> Our performance

Annual performance statement

I, Jodie Deakes, as the accountable authority of the Asbestos and Silica Safety and Eradication Agency, present the ASSEA's 2023–24 annual performance statement, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). In my opinion, the annual performance statement is based on properly maintained records, accurately reflects the performance of the entity and complies with subsection 39(2) of the PGPA Act.



Jodie Deakes,
Chief Executive Officer

2 October 2024

Performance framework

Our performance is measured in accordance with *Portfolio Budget Statement 2023–24* and our *Corporate Plan 2023–24* (which is our operational plan).

How our portfolio budget statement, corporate plan and operational plan inter-relate

The portfolio budget statement links the performance criteria to our annual budget appropriations while the operational plan lists the strategies and activities we will undertake during the year to fulfil our function and meet our performance measures.

Our 2023–24 portfolio budget statement outlines our single outcome and program, and our performance criteria.

Our outcome: Assist in the prevention of exposure to asbestos fibres and respirable crystalline silica, to eliminate asbestos- and silica-related disease in Australia through coordinating the implementation of the *Asbestos National Strategic Plan* and the *Silica National Strategic Plan*.

Our program: Coordinate national actions to improve knowledge and awareness of issues relating to asbestos safety, asbestos-related diseases, silica safety and silica-related diseases.

Performance results

The 2023–24 operational plan contained five priority areas for action:

- Influence government action
- Drive behavioural change
- Innovate through technology
- Be an international leader
- Coordinate implementation.

It also contained five performance measures listed in Table 2 below.

Measuring performance

Table 2: Progress against our performance measure targets

Performance measures	Targets	Progress
National policies and standards are developed and research is commissioned.	1–2 items by 6 months 2–4 items by 12 months	Achieved National policies/standards: <ul style="list-style-type: none">• <i>National Asbestos Survey Guide</i> – draft completed for public comment, developed in consultation with a technical working group.• Report on government supported incentives for proactive asbestos removal in commercial and residential properties – in draft. Research is commissioned: <ul style="list-style-type: none">• An annual update of national asbestos waste data has been completed, via engagement of Blue Environment.• Research on asbestos fibres in water has commenced, with the engagement of a research team (Dr James Gong and Dr Ellen Moon from Deakin University) and with the support of a technical working group.
National Asbestos Awareness Campaign is successfully delivered.	Whole of Government advertising campaign benchmarks are met or exceeded. Key message recall benchmark is met or exceeded.	Achieved The campaign exceeded all Australian Government Advertising Benchmarks provided by master media buyer Universal McCann (UM). UM based the campaign strategy on learnings from the previous campaign and adjustments made during the campaign period increased reach and engagement across channels. A nationally representative survey to measure campaign recognition and message recall was completed in April 2024. One in four respondents recalled seeing the campaign, which is relatively high for a modest campaign. Importantly, around nine in ten found the campaign credible and engaging. This survey will provide a benchmark for future campaign activity.

Performance measures	Targets	Progress
Access to a range of data sets secured.	Minimum of 4 data sharing agreements negotiated or data sets sourced	Achieved <p>The agency both seeks and produces data in delivering its responsibilities.</p> <ul style="list-style-type: none"> The <i>Economic evaluation of asbestos management and removal options</i> resulted in the production of a cost-benefit analysis of including proactive asbestos removal in the third phase ANSP. Updated (version 2.1) <i>National Residential Asbestos Heatmap</i> produced, showing the probability of asbestos presence in the residential environment by geographic area on a national scale and providing additional insights into relevant variables (i.e. demographic, economic and structural data) that contributed to these predictions. Updated (2023–2024) national asbestos waste data obtained. The national asbestos waste disposal facilities database updated. Asbestos workforce data obtained from Jobs and Skills Australia.
New partnerships and engagements fostered and model asbestos training, guidance and regulations developed and distributed.	Minimum of 4 engagements or presentations at international asbestos forums. 2–4 model asbestos modules developed and distributed.	Achieved <ul style="list-style-type: none"> Former CEO visited Cambodia in Oct/Nov 2023 and presented at a workshop. ASSEA participated with ADDRI and APHEDA to provide training on diagnosing asbestos-related diseases in Lao PDR and in Vietnam in May 2024. In May 2024 ASSEA met with the Cambodian Deputy Prime Minister and discussed next steps in implementing an asbestos ban. ASSEA developed a guide on use of asbestos containing material in the Construction Sector for Cambodia – translated and distributed October/November 2023. ASSEA developed 3 fact sheets on asbestos for Vietnam, Laos and Cambodia and distributed them during our visit in May 2024.

Performance measures	Targets	Progress
Third phase of the Asbestos National Strategic Plan is developed and implemented.	All jurisdictions have endorsed the third phase of the Asbestos National Strategic Plan.	Mostly achieved <p>As at 30 June 2024, 5 jurisdictions endorsed the Asbestos National Strategic Plan (ANSP), with a sixth jurisdiction providing in-principle support subject to further consultation.</p>

Performance results and analysis

Performance measurement 1

National policies and standards are developed, and research is commissioned		
Reference: <i>Portfolio Budget Statements 2023–24 p 76</i>		
2023–24 target	2023–24 result	Previous result
1–2 items by 6 months 2–4 items by 12 months	Achieved	NA
Methodology: Standards and policies have been confirmed by review of documents in preparation. Research commissioned has been determined by review of contracts.		

The *National Asbestos Survey Guide* provides a robust and standardised process for conducting asbestos surveys so that effective actions can be taken to prevent exposure to airborne asbestos fibres.

Research was completed on various types of incentive options that governments could consider for proactive asbestos removal, such as subsidies, tax offsets, rebates and low interest or no interest loans. A draft report was completed for further consultation.

Having arrived at an agreed strategy with the Asbestos Fibres in Water Working Group, the project to test one site in Australia was commissioned with Deakin University.

Performance measurement 2

National Asbestos Awareness Campaign is successfully delivered		
Reference: <i>Portfolio Budget Statements 2023–24 p 76</i>		
2023–24 target	2023–24 result	Previous result
Whole of Government advertising campaign benchmarks are met or exceeded.	Achieved	NA
Key message recall benchmark is met or exceeded.		
Methodology: Universal McCann (UM) sets key performance indicators for each channel when placing the advertising, based on similar Australian Government campaigns. Metrics are obtained from UM's media performance report. Key message recall measured using a post campaign survey.		

The National Asbestos Awareness Campaign (NAAC) 2023–24 was a video-led, six channel campaign, delivered in two bursts to coincide with National Asbestos Awareness Week in November 2023 and the Easter peak do-it-yourself (DIY) period in March–April 2024. The campaign used existing assets and deployed the largest spend on media placement to date for the Agency.

As with the 2022-23 NAAC, target audiences were householders considering DIY or renovation around the home, tradespeople and Culturally and Linguistically Diverse (CALD) audiences.

The campaign exceeded all benchmarks except one in the first burst, where social media proved more costly than anticipated due to the overlap of the trades audience with the general population. UM adjusted the strategy and were able to bring the cost down to benchmark for the second burst.

Video was the ‘hero channel’ selected to deepen engagement with messaging, compared to static display which led the previous campaign. Video provided 7.3 million completed views, exceeding the anticipated number of completions by 59%, suggesting that viewers found the format and messaging appealing and relevant.

Other channels used for the campaign involved social media, digital display, paid search, Bunnings magazine and radio advertising.

Upon conclusion of the campaign, a 10-question omnibus survey was undertaken to gauge campaign recognition and sentiment, as well as to measure awareness against a number of key messages of the campaign to understand knowledge gaps for future communications activities. The survey results provide a high level of confidence that the campaign was effective and engaging.

Performance measurement 3

Access to a range of data sets secured		
Reference: Portfolio Budget Statements 2023–24 p 76		
2023–24 target	2023–24 result	Previous result
Minimum of 4 data sharing agreements negotiated or data sets sourced.	Achieved	NA
Methodology: Inclusion of new data confirmed by review of relevant databases.		

Data for 2023-2024 about National Asbestos Waste, National Asbestos Waste Facilities, and the National Asbestos Workforce have been added to relevant databases.

Performance measurement 4

New partnerships and engagements fostered, and model asbestos training, guidance and regulations developed and distributed		
Reference: <i>Portfolio Budget Statements 2023–24</i> p 76		
2023–24 target	2023–24 result	Previous result
Minimum of 4 engagements or presentations at international asbestos forums. 2–4 model asbestos modules developed and distributed.	Achieved	NA
Methodology: Reporting of international activities.		

The agency collaborates with a range of local and international organisations to progress the strategic actions of the Asbestos National Strategic Plan, including:

- working with Union Aid Abroad–APHEDA to advance and support national bans on the production, use and importation of asbestos in Vietnam, Lao PDR, Cambodia and Indonesia
- supporting the Asbestos and Dust Diseases Research Institute in delivering educational workshops and materials to improve diagnosis and treatment of asbestos-related diseases in South East Asia and the Pacific region
- promoting reforms to multi-lateral trade, health, economic and environmental agreements (such as the Rotterdam Convention, Global Framework on Chemicals and the Indo-Pacific Economic Framework).

Performance measurement 5

Third phase of the Asbestos National Strategic Plan is developed and implemented		
Reference: Portfolio Budget Statements 2023–24 p 76		
2023–24 target	2023–24 result	Previous result
All jurisdictions have endorsed the third phase of the Asbestos National Strategic Plan.	Mostly achieved	NA
Methodology: Ministerial responses received from jurisdictions.		

The final draft of the *Asbestos National Strategic Plan 2024–2030* was sent to the Minister for Employment and Workplace Relations, the Hon Tony Burke MP, on 12 February 2024 with letters to his state and territory counterparts seeking their governments’ agreement to implement. At the 10 May 2024 Meeting of WHS Ministers and Workers’ Compensation Ministers, the Ministers committed to working toward endorsement of the Plan by 19 June 2024, or as close to that date as possible.

The background of the page features a photograph of industrial pipes and a brick wall. The pipes are made of metal, some painted blue and others showing natural metal or rust. They are connected by various fittings and elbows. The brick wall is made of dark, weathered bricks. A semi-transparent blue overlay covers the top right portion of the image, where the text is located.

Section 3

Our Achievements

> Our achievements

Achievements 2023–24

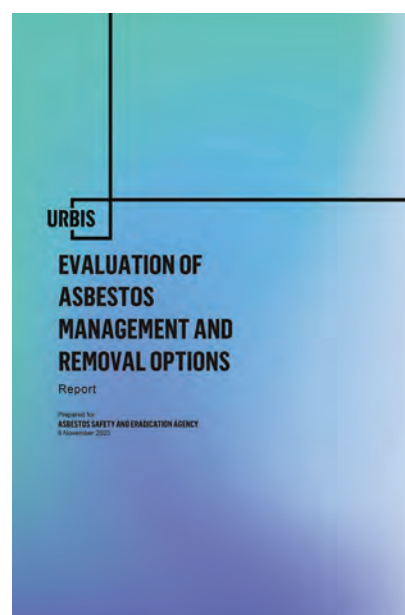
Over the past 12 months we delivered results against all priority actions identified in our 2023–24 Operational and Corporate Plan. Examples of some of the key achievements are provided below.

2023–24 priority action area – Influence government action

Socio-economic evaluation of asbestos management and removal options

Eliminating asbestos-related diseases is at the core of our work – the Asbestos National Strategic Plan (ANSP) provides a phased approach to achieving this in Australia, through nationally consistent and coordinated actions. To further advance our collective efforts in eliminating asbestos-related diseases, the third phase ANSP is focused on strategies that facilitate safe, proactive asbestos removal and disposal, including through enhanced frameworks and incentive programs.

Figure 1: The socio-economic evaluation



To inform the development of the third phase ANSP, we collaborated with Urbis Pty Ltd to evaluate the societal and economic impacts of asbestos management and removal options, so that feasible and effective strategies can be developed to address Australia's remaining asbestos legacy.

With approximately 6 million tonnes of ageing asbestos-containing material (ACM) that remains in our built environment, there is a more urgent need to focus on safe, proactive asbestos removal and disposal. The socio-economic evaluation was undertaken to ensure that the costs, benefits and assumptions of any proposed new strategic actions were sound.

Two options were developed based on extensive research and stakeholder engagement, with understanding of key issues drawn from the comprehensive knowledge gained through coordinating the implementation of the previous Asbestos National Strategic Plans:

- The first option proposed a **mixture of non-legislative and legislative measures** under work health and safety (WHS) and other asbestos-related frameworks, spanning asbestos identification and removal, as well as education, compliance and enforcement.
- The second option builds on the first by **including government incentives** to further increase the rate of safe asbestos removal from commercial and residential properties.

Our aim was to determine the extent of net benefits that could be created by a policy shift from in situ ACM management to more proactive asbestos risk control and removal, consistent with the hierarchy of control. The evaluation was conducted at a national level, meaning state, territory

or regional considerations were not specifically included and therefore impacts will not necessarily be evenly distributed. Nonetheless, the economic analysis found that full implementation of:

- the first option would result in **\$3.014 billion in net benefits**
- the second option would result in **net benefits of \$2.512 billion**.

These benefits were primarily from improved health outcomes, and would return \$3.03 and \$1.97, respectively, to the economy for every dollar expended. Furthermore, there were a range of significant benefits (e.g. improved productivity, positive corporate reputation and environmental returns) that could not be costed due to limited data, uncertainty or intangibility. However, these favourable qualitative benefits should be considered when considering the overall impact.

Overall, the results show clear economic and social benefits of improved regulatory frameworks and government incentives to safely increase proactive asbestos removal rates, which will prevent the deaths of up to 28,000 Australians from asbestos-related diseases. The broader health outcomes have a human element that cannot be underplayed, as it means hundreds of thousands fewer Australians will develop an asbestos-related disease, suffer reduced quality of life and die from this otherwise avoidable exposure.

2023–24 priority action area – Innovate through technology

Update to the National Residential Asbestos Heatmap

Following development of the first ever *National Residential Asbestos Heatmap* (v1.1) for Australia in mid-2022, this first of its kind resource was updated (to v2.1) in late 2023. We have built on the inaugural version of the heatmap by incorporating additional asbestos data provided by jurisdictional agencies and leveraging recent updates to national data on the built environment and socio-economic characteristics for small areas across Australia. Use of these inputs, together with enhancements to the data curation and predictive modelling methodology, has improved the quality of the predictions of asbestos presence.

The heatmap continues to show the probability of asbestos presence in the residential environment by Statistical Area Level 1 (SA1) geographic regions, with predictions now presented as four categories for the likelihood of presence, with an additional confidence indicator. Summaries of the predictions are available for communities (SA2s), Local Government Areas (LGAs) and whole of state or territory.

The heatmap continues to be accessible to jurisdictional stakeholders via the secure WebGIS mapping application provided by Tetra Tech Coffey, ASSEA's partner in development of the heatmap. We are, however, collaborating with Geoscience Australia to establish an agency presence in the Digital Atlas of Australia, to maintain future access to the heatmap in the Australian Government's central geospatial mapping platform, which brings together trusted national data on Australia's geography, people, economy and environment.

We are now investigating how the heatmap may be used more broadly by other non-government stakeholders and will develop options for future asbestos heatmaps that may include non-residential sectors (e.g. government, commercial, industrial, community buildings).

2023–24 priority action area – Drive behavioural change

National Asbestos Awareness Campaign

The 2023–24 National Asbestos Awareness Campaign (NAAC) was a six channel, video-led campaign that drove high engagement from the target audiences of DIY home improvers and tradespeople. The aim of the campaign was to challenge complacency by reminding Australians that the danger from asbestos is far from over.

The NAAC consisted of two bursts of advertising. The first burst was delivered from November to December 2023 to coincide with National Asbestos Awareness Week, and the second burst was delivered in March to April 2024 to coincide with the peak DIY period across Easter.

The NAAC built on the success of the previous campaign run in 2022–23, leveraging brand recognition and benefiting from a larger media budget by reusing existing campaign assets. The use of video as the lead channel drove much higher engagement than the display led advertising of the previous campaign, with around ten times the 'click through rate' – significantly increasing visitors to our website.

Universal McCann, the Australian Government's media buyer, reported that the campaign exceeded Australian Government advertising benchmarks across all channels. Video served 7.3 completed views, achieving a completion rate of 78%. The social media component (Facebook and Instagram) served 24.5 million impressions, with readership of Bunnings magazine at 1.8 million at each burst.

A national survey of 1,001 people conducted at the end of the campaign found that one in four people recalled seeing the campaign, and nine out of ten people agreed that the messages were believable and easy to understand.



Asbestos 2024 Conference

The Asbestos 2024 Conference held in Melbourne from 4 to 6 March 2024 was a great success with over 250 attendees. The conference was delivered in partnership with the Faculty of Asbestos Management of Australia and New Zealand (FAMANZ). The conference theme of 'Sustaining Innovation' allowed for a diverse program that provided opportunities for sharing knowledge and fostering collaboration in tackling the ongoing challenges posed by asbestos.

Presentations delivered by international and local experts showcased innovative solutions in asbestos identification, removal and waste processing. Advancements in the diagnosis and treatment of asbestos-related diseases were also discussed, providing valuable insights and hope for the future.

The conference also attracted an international delegation from Cambodia, Lao PDR and Indonesia to participate and highlight the successes to date in their countries and the considerable work needed to achieve national bans in South-East Asia.



20th Anniversary of the asbestos ban in Australia

On 7 December 2023, over 60 stakeholders gathered at Parliament House in Canberra to commemorate the 20th anniversary of the asbestos ban in Australia and to honour those who campaigned tirelessly for the ban. Highlights of the day included a formal statement in the House of Representatives delivered by the Hon Tony Burke MP, a morning tea hosted by the Speaker of the House, and a meeting of the Parliamentary Group of Asbestos-Related Diseases.

Many support groups and families affected by asbestos-related diseases were present, underscoring the personal and widespread impact of asbestos. The event also offered a unique opportunity to engage directly with Ministers, Members and Senators, discussing Australia's ongoing efforts to protect our community and workers from the dangers of asbestos exposure.



Asbestos disposal facilities search tool

The asbestos waste facilities search tool on the agency website enables members of the public to find an asbestos disposal facility in their chosen locality. We have reviewed the website access statistics (analytics) of this page to better understand public use of the tool.

From 1 July 2023 to 30 June 2024 there have been **30,934 page views** of the Asbestos Waste Disposal Facilities search tool page housed on the agency website. This makes it the second most visited page on our website, at an average of **85 page views per day**. Average time spent on the page was 1 min 11 secs, indicating that people are able to get the information they need quite quickly.

During 2023–24, the search tool was updated to include links to each waste facility, and from this there were **12,319 total clicks** to external links at an average of **34 per day**, with **8,639 unique clicks** at an average of **27 per day**. This means that people are availing themselves of more detailed information about the facility before attending, to enable better informed asbestos disposal decisions to be made.

We also advise people to make contact with the waste facility before attending to ensure that all information is current. It appears that people are heeding this advice as there were **3,109 phone calls** made to various waste facilities at an average of **8.5 per day**.

These statistics underscore the importance of this tool as a key agency asset to educate the public about correct handling and disposal of asbestos.

2023–24 priority action area – International leadership

Capacity building in South-East Asia

A lack of expertise and ability to diagnose asbestos-related diseases (ARDs) in many South-East Asian countries that still use asbestos means that there is no visibility of the extent and impact of ARDs in these countries, which is hindering the introduction of asbestos controls including bans.

In May 2024 ASSEA delivered a clinical training program in Lao PDR and in Vietnam to improve the diagnosis of asbestos-related diseases in South-East Asia, in partnership with the Asbestos and Dust Diseases Research Institute (ADDRI) and Union Aid Abroad APHEDA.

A three-day program was presented in each country, led by Australian experts in radiology, pathology, oncology and epidemiology. Participants included clinicians, nurses and health administrators, who were eager to improve their knowledge and share their challenges, such as the lack of diagnostic equipment in some areas.

We highlighted that immediate action is needed to stop using asbestos and avoid the same trajectory that Australia is experiencing. Meetings were also held with the Australian Ambassadors and embassy officials, who are very supportive of awareness raising and capacity building activities to address asbestos exposure risks.

This was followed by a visit to Cambodia, where Julia Collins, Director of Awareness and International, met with senior government officials and reinforced Australia's support for the Cambodian Government's decision to cease asbestos use by 2025.

The networks and insights gained from these visits are invaluable for enhancing regional capacity to eliminate asbestos-related diseases.

Section 4

Management and Accountability

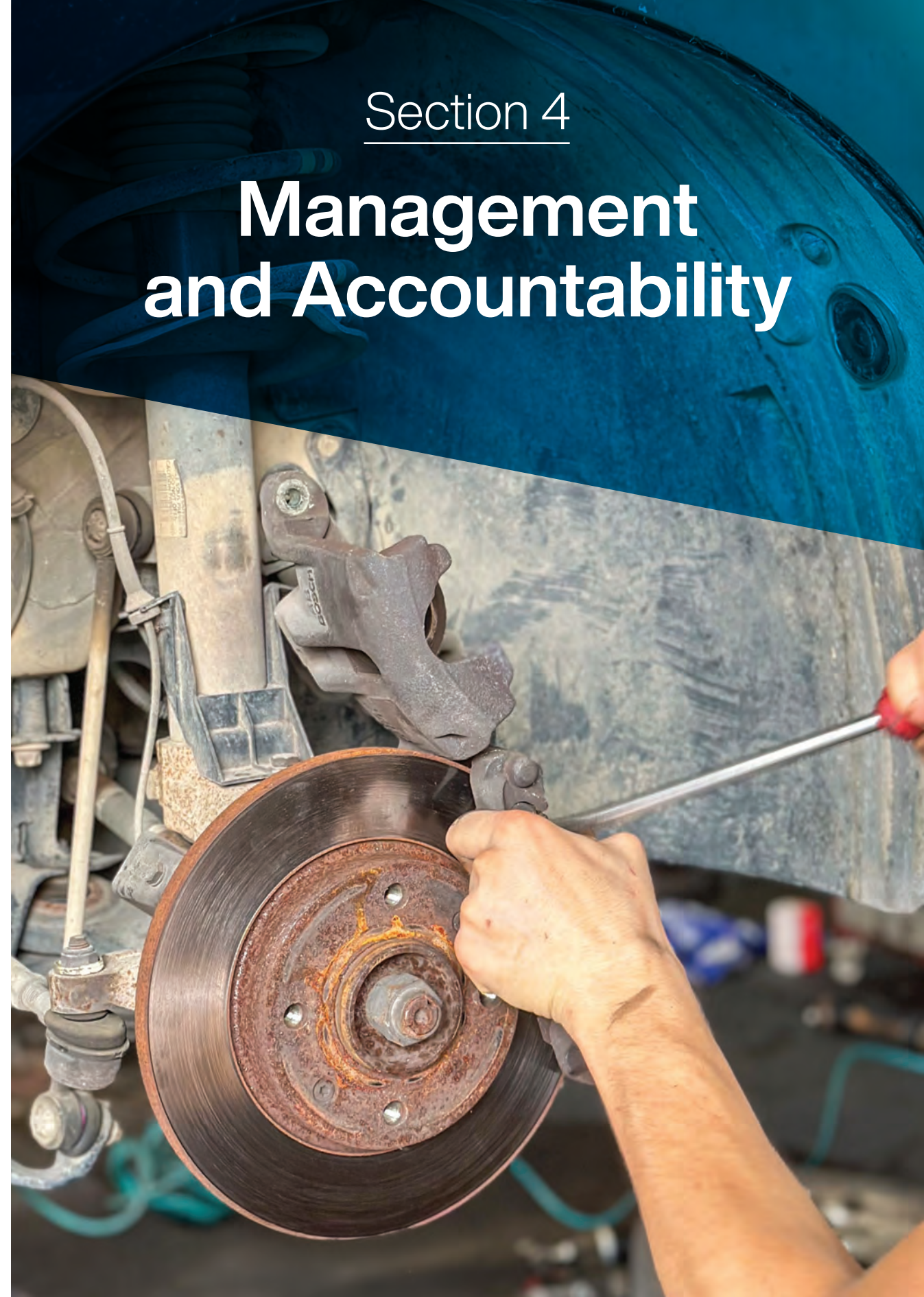


2023–24 priority action area – Coordinate implementation of National Strategic Plans

Developing the third phase of the Asbestos National Strategic Plan

Building on the progress achieved under the National Strategic Plan for Asbestos Awareness and Management 2019–2023, we developed the third phase Asbestos National Strategic Plan 2024–30 (ANSP) in consultation with a wide range of stakeholders during September and October 2023. The feedback we received helped formulate the final draft, which was sent to the Minister for Employment and Workplace Relations, the Hon Tony Burke MP, on 12 February 2024 with letters to his state and territory counterparts seeking their governments' agreement to implement.

The third phase ANSP has three aims: to eliminate asbestos-related diseases in Australia, to support workers and others affected by asbestos-related diseases and to be an international leader in securing a worldwide ban on the production and trade of asbestos. With approximately 6 million tonnes of ageing asbestos materials remaining in our built environment, the ANSP is focused on strategies that facilitate safe, proactive removal and disposal, including enhanced regulatory frameworks and incentive programs. Improving the quality of life for those affected by asbestos-related diseases is another key focus, with efforts on early diagnosis, advanced treatment methods and comprehensive support services.



> Management and accountability

During 2023–24 we continued to embrace new ways of working and providing flexible working arrangements for staff requesting to work from home under formal agreements.

We continue to invest in staff development by identifying training and other opportunities. To ensure effective outcomes we utilise various delivery modes, including online training and group training.

Our corporate governance structure is commensurate with the size of the agency, with weekly all-staff meetings and leadership meetings supported by monthly Executive Committee meetings. Standing agenda items for the Executive Committee include financial, human resources and performance reporting, along with risk management and work, health and safety. Regular reporting on our risk profile is provided to the Audit and Risk Committee.

Our people

During 2023–24 our organisational structure remained stable and aligned to our key functions of coordinating the implementation of the National Strategic Plans. We continue to adapt and improve our internal capabilities by adapting skills, fostering talent and supporting the employment of a diverse workforce.

Our employees

As at 30 June 2024, 18 staff were employed, comprising 17 ongoing and one non-ongoing. We were within our Average Staffing Level (ASL) limit for 2023–24.

Table 3: Australian Public Service Act 1999 employees by full-time and part-time status 2023–24

Level	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	0	0	0	0	0	0	0
SES 2	0	0	0	0	0	0	0
SES 1	0	0	0	0	0	0	0
EL 2	3	0	3	0	0	0	3
EL 1	6	3	9	1	0	1	10
APS 6	4	0	4	0	0	0	4
APS 5	0	0	0	0	0	0	0
APS 4	1	0	1	0	0	0	1
APS 3	0	0	0	0	0	0	0
APS 2	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total	14	3	17	1	0	1	18

We support part-time and flexible working arrangements, with 30% of staff working part time.

Statistics on gender

Female representation at the agency is 61%, which is higher than the Australian Public Service as a whole. Male representation in the agency is 39%.

Location

We have office space in Sydney and Canberra, two employees based in Queensland and one in South Australia (see Table 4).

Table 4: location based on state or territory of employment

	Ongoing	Non-ongoing	Total
ACT	7	0	7
NSW	8	0	8
QLD	2	0	2
SA	0	1	1
Total	17	1	18

Terms and conditions of employment including remuneration

Accountable authority

The chief executive officer, Ms Jodie Deakes, was appointed on a full-time basis on 19 November 2023 for a period of five years and is the accountable authority (see Table 5).

Table 5: Details about our accountable authority

Name	Position title	Commencement date	End date
Justine Ross	Chief Executive Officer	1 July 2023	18 November 2023
Jodie Deakes	Chief Executive Officer	19 November 2023	30 June 2028

Executive remuneration

The remuneration of the chief executive officer and the chair of ASSEC is set by determinations made under the *Remuneration Tribunal Act 1973* (Cth) (see Table 6). We do not have any senior executives or other highly paid staff. Senior leadership roles are undertaken by key management personnel who are Directors at the EL2 level.

Table 6: Key management personnel remuneration

Name	Position title	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits	Termination benefits	Total remuneration
Justine Ross	CEO	114,262	-	10,958	20,721	8,775	-	-	154,717
Jodie Deakes	CEO	183,014	-	13,310	17,598	2,393	-	-	216,316
Julia Collins	Director (EL2)	154,059	-	12,662	26,163	4,417	-	-	197,302
Georgia Khatib	Acting Director (EL2)	138,946	-	9,976	20,583	5,482	-	-	174,986
Stephen Blackburn	Director (EL2)	19,154	-	-	3,643	-	-	-	22,797
Total		609,435	-	46,907	88,709	21,067	-	-	766,177

Justine Ross ceased as CEO on 18 November 2023.
Jodie Deakes commenced as CEO on 19 November 2023.

The Chair of ASSEC, Mr Paul Bastian, was appointed from 30 June 2023 for a term of three years.

Employee remuneration

As at 30 June 2024, all non-senior executive service (SES) employees were covered by the terms and conditions of the *Asbestos and Silica Safety and Eradication Agency Enterprise Agreement 2024-2027*, which was approved on 10 April 2024 under section 54 of the *Fair Work Act 2009*. Remuneration increased by 4% from 10 April 2024.

Table 7: Australian Public Service Act 1999 employment salary ranges by classification level

Classification level	Minimum salary	Maximum salary
SES 3	0	0
SES 2	0	0
SES 1	0	0
EL 2	138,469	166,214
EL 1	117,670	130,050
APS 6	95,692	105,559
APS 5	85,120	91,001
APS 4	77,093	82,448
APS 3	70,872	73,818
APS 2	63,463	67,626
APS 1	54,033	59,077
Other	-	-
Minimum/maximum range	-	-

Performance pay

Employees do not receive performance bonuses or performance pay. Annual performance ratings provide non-SES employees with the possibility of advancing a pay point.

Allowances and non-remuneration benefits

The *Asbestos and Silica and Silica Safety and Eradication Agency Enterprise Agreement 2024-2027* contains several allowances and non-remuneration benefits including:

- Workplace Responsibility Allowance
- School Holiday Care Allowance
- pay point advancement for meeting performance criteria
- access to flexible working conditions
- temporary performance loading for performing work at a higher classification
- flexible remuneration and salary packaging
- Christmas close-down from 12.30 pm on the last working day before Christmas Day until the first working day in January
- time off in lieu for executive level employees
- maternity, maternal, supporting partner, primary carer, parental, adoption and foster care, still birth, pregnancy loss and premature birth leave
- overtime meal allowance
- travel allowance and motor vehicle allowances
- relocation assistance
- access to an employee assistance program
- support for professional and personal development
- blood donor leave
- volunteer leave
- defence reservist leave
- domestic violence support
- lactation & breastfeeding support
- First Nations cultural competency training
- disaster support
- vaccinations
- jury duty leave
- emergency response leave
- bereavement leave
- compassionate leave.

In addition, employees are entitled to an annual health benefit allowance for activities or equipment that helps them to lead a healthy lifestyle and a Bring Your Own Device Allowance to cover the use of personal mobile phones for agency business.

Work health and safety

We are committed to fostering a proactive and collaborative approach to the management of employee health, safety and wellbeing. We have several measures in place relative to the size of the agency, including access to:

- employee assistance program provided by TELUS Health
- workstation assessments
- health benefit allowance
- voluntary influenza vaccinations.

The employee assistance program, incorporating the manager assistance program, is available to all staff to help foster health and wellbeing. The program provides short-term counselling and support services for employees and their immediate family members. We also encourage physical activity to support mental and physical wellbeing through our health-related allowance.

Employees also have access to trained first aid officers and first aid facilities and a trained floor warden for emergency evacuation procedures.

No workers compensation claims were lodged with Comcare in the 2023–24 reporting period. There were no notifiable incidents in relation to a serious injury of a person and no investigations were carried out under the *Work Health and Safety Act 2011*.

Diversity and inclusion

We are committed to a workplace where everyone feels included, valued, safe, respected and supported. We have adopted the Department of Employment and Workplace Relations Diversity and Inclusion Strategy. We are committed to creating an inclusive and diverse workplace for everyone including for Aboriginal and Torres Strait Islander peoples, people with disability, people who identify as LGBTIQ+, and people with diverse linguistic and cultural backgrounds.

Ethical standards

We maintained our commitment to high ethical standards in 2023–24 by reinforcing the Australian Public Service values and code of conduct.

Our induction programs highlighted the importance of the values and the code of conduct as a vehicle for instilling a positive, collaborative and professional workplace culture with the aim of establishing us as a leading Australian Public Service employer.

During the 2023–24 reporting period, there were no formal cases involving alleged breaches of the values or the code of conduct.

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. The strategy 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 delivering more comprehensive and visible reporting under the strategy. A range of reports on progress of the strategy's actions and outcome areas are published and available at Australia's Disability Strategy Hub Disability Gateway.

Disability reporting is included the Australian Public Service Commission’s State of the Service reports and the Australian Public Service (APS) Statistical Bulletin. These reports are available on the Australian Public Service Commission (APSC) website.

ASSEA reports against national targets to show how they are contributing to changing the lives of people with disability.

Internal accountability

To ensure internal conformance and accountability, we have in place:

- financial and human resource delegations
- Accountable Authority Instructions
- supporting policies, procedures and guidelines.

Audit and Risk Committee

The chief executive officer has established an Audit and Risk Committee (see Table 8). The Audit and Risk Committee’s charter determines its functions consistent with the PGPA Act and PGPA Rule.

The functions of the Audit and Risk Committee are to review the appropriateness of our:

- financial reporting
- performance reporting
- system of risk oversight and management
- system of internal control.

Information about our Audit and Risk Committee, members and meeting attendance can be found on our website (Audit and Risk Committee | Asbestos and Silica Safety and Eradication Agency).

Table 8: Audit and Risk Committee

Member name, qualifications, knowledge, skills or experience	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Additional information
Mr Stephen Sheehan Mr Sheehan, Chair of the Audit and Risk Committee, has 40 years’ experience including in managerial finance, strategic governance and planning. He served as chief financial officer in a number of Australian Government departments and has undertaken various other public and private sector roles. Mr Sheehan is a fellow of CPA Australia and holds a Bachelor of Commerce.	4	4	\$7,890	Nil
Dr Peta Miller Dr Miller has over 40 years’ experience in public and private sectors developing and implementing strategic work health and safety policy.	4	4	\$2,860	Nil
Mr Nick Miller Mr Miller has over 30 years’ experience in the APS including Chief Financial Officer at ASEA.	4	4	\$2,860	Nil

The Audit and Risk Committee Charter can be found on our website (ASSEA Audit Committee - Charter and Membership | Asbestos and Silica Safety and Eradication Agency).

External scrutiny

External audit

The Australian National Audit Office (ANAO) provides our external audit services. The outcome of the 2023–24 financial statements audit is in Section 5 of this report. We were not subject to any other ANAO audits during 2023–24.

No capability reviews were conducted during 2023–24.

Judicial decisions and decisions of administrative tribunals

No judicial or tribunal decisions or decisions of the Australian Information Commissioner that could have a significant impact on agency operations were made during 2023–24 or are pending.

Parliamentary committees

No adverse reports of ASSEA's operations by a Parliamentary Committee, Commonwealth Ombudsman or Auditor-General were made in 2023–24 or are pending.

Fraud

We comply with section 10 of the PGPA Rule and the Australian Government Fraud Control Policy in minimising the risk of fraud by preventing, detecting, investigating, recording and reporting instances of fraud and corruption through policies, procedures and practices that align with the Commonwealth Fraud Control Framework.

Our Fraud Control Plan is designed to communicate clearly to staff and contractors the requirements under the PGPA Act. It is a living document and is reviewed on a regular basis. The Fraud Control Plan was last updated in June 2023, with a new Fraud and Corruption Control Plan to be implemented from July 2024. We will ensure that serious noncompliance and fraud are dealt with promptly and effectively, a register of incidents is maintained, and that training opportunities in fraud awareness will be identified and offered to staff.

Freedom of information

We are covered by the *Freedom of Information Act 1982* (Cth) (FOI Act) and are required to publish information for the public as part of the Information Publication Scheme. This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a statement concerning the functions and documents of the agency in the annual report. An agency must display on its website a plan showing what information it publishes in accordance with the Information Publication Scheme requirements. ASSEA's current publication scheme information can be found on our website (Access to Information | Asbestos and Silica Safety and Eradication Agency).

We received two requests under the FOI Act in 2023–24.

No applications to the Office of the Australian Information Commissioner or the Administrative Appeals Tribunal were made in 2023–24 with respect to any decision made by us under the FOI Act.

Asset management, purchasing and grants

Asset management

ASSEA's asset management strategy emphasises whole-of-life asset management and seeks to minimise holdings of surplus and underperforming assets.

Our stocktake of fixed and intangible assets in 2023–24 confirmed their location and condition and emphasised to custodial officers their responsibility to ensure the safe keeping of assets in their custody.

Details of the assets administered in 2023–24 can be found in our financial statements in Section 5 of this report.

Purchasing

During 2023–24, procurement and purchasing were conducted in accordance with the Commonwealth Procurement Rules and we made reasonable enquiries to ensure that the procurement:

- achieved value for money
- encouraged competition and was non-discriminatory
- used public resources in an efficient, effective, economical and ethical manner that was consistent with the policies of the Commonwealth
- facilitated accountable and transparent decision making
- encouraged appropriate engagement with risk
- was commensurate with the scale and scope of our operations.

Australian National Audit Office access clauses

All ASSEA's awarded contracts or Deeds of Standing Offer valued at more than \$100,000 (inclusive of GST) entered into during 2023–24 contained an ANAO 'access to contractor's premises' clause.

Exempt contracts

There were no contracts more than \$10,000 (inclusive of GST) or standing offers that were exempt from the requirement to publish on AusTender during 2023–24.

Small business

We support SMEs by paying providers of goods and services as soon as practicable and within required timeframes and engaging in ongoing monitoring and improvement of our procurement and contracting practices.

We comply with the Department of Finance's Commonwealth Contracting Suite for all procurements valued below \$200,000. Using a set of terms and conditions that are consistent with other agencies and that SMEs would be familiar with has significantly reduced the length and complexity of most tender processes and contracts.

Grants

No grants were awarded during 2023–24.

Consultants

Due to our small size, it is necessary to engage consultants to provide specialist expertise or independent research.

The decision to engage consultants during 2023–24 was made in accordance with the PGPA Act and related regulations, including the Commonwealth Procurement Rules and relevant internal policies. We select consultants using panel arrangements, by making an open approach to market or by limited tender.

Prior to engaging consultants, we consider the skills and resources required for the task, the skills available internally and the cost effectiveness of engaging external expertise. Legal advice on consultancy arrangements is sought where relevant.

During 2023–24, four new reportable consultancy contracts were entered into involving total actual expenditure of \$0.184million. In addition, two ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$0.260million.

Annual reports contain information about actual expenditure on reportable and consultancy and non-consultancy contracts (see Tables 9–12). Information on the value of these contracts is available on the AusTender (tenders.gov.au) website.

Table 9: Expenditure on reportable consultancy contracts 2023–24

Reportable consultancy contracts 2023–24	Number	Expenditure \$
New contracts entered into during the reporting period	4	184,350
Ongoing contracts entered into during the reporting period	2	260,700

Table 10: Organisations receiving a share of reportable consultancy contract expenditure 2023–24

Organisation receiving a share of reportable consultancy contract expenditure 2023–24	Expenditure \$	Per cent %
Union Aid Abroad – APHEDA	178,200	40
New South Wales EPA	115,000	26
Asbestos Diseases Research Institute	82,500	18
Peta Miller WHS Consulting Pty Ltd	27,500	6
University of Melbourne	20,957	5
CPM Review Pty Ltd	20,893	5

Table 11: Expenditure on reportable non-consultancy contracts 2023–24

Reportable non-consultancy contracts 2023–24	Number	Expenditure \$
New contracts entered into during the reporting period	4	145,247
Ongoing contracts entered into during the reporting period	4	604,902

Table 12: Organisations receiving a share of reportable non-consultancy contract expenditure 2023–24

Organisations receiving a share of reportable non-consultancy contract expenditure 2023–24	Expenditure \$	Per cent %
Universal McCann	483,998	64
Deakin University	89,731	12
FAMANZ Pty Ltd	88,000	12
Quantum Market Research Pty Ltd	33,800	4
Hays Specialist Recruitment	21,716	3
Ident Pty Ltd	20,350	3
Wolters Kluwer CCH Australia Ltd	12,553	2

Advertising

As required under section 311A of the Commonwealth Electoral Act 1918, particulars of payments for advertising over a certain amount must be reported. In 2023–24 we engaged Universal McCann, a division of Mediabrands Australia Pty Ltd, to provide advertising services to raise asbestos awareness and the effective and safe management, removal and disposal of asbestos. The total expenditure was \$483,998.

Ecologically sustainable development and environmental performance

Section 516A of the *Environmental Protection and Biodiversity Conservation Act 1999* (Cth) requires that government organisations report annually on their environmental performance and contribution to ecologically sustainable development.

As such, we are committed to minimising the environmental impact of our operations and do this by:

- operating a paper, plastic, glass and cardboard recycling program
- using energy-efficient office machinery
- recycling toner cartridges and waste toner
- using energy-efficient computer monitors
- using low wattage lights throughout our offices
- operating lighting via motion sensors to reduce energy consumption
- reducing paper usage by centralising printers and setting them to double-sided printing as default
- using office paper that is carbon neutral, recycled and/or has an environmental sustainability rating.

Australian Public Service Net Zero 2030

APS Net Zero 2030 is the Australian Government's policy for the Australian Public Service (APS) to reduce greenhouse gas emissions to net zero by 2030 and transparently report on its emissions. All non corporate Commonwealth entities are required to publicly report on their emissions from their operations in annual reports commencing 2023–24.

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 reporting has been developed with methodology that is consistent with the whole-of-Australian Government approach as part of the APS Net Zero 2030 policy. Not all data sources were available at the time of the report and adjustments to baseline data may be required in future reports.

Section 5

Our Financial Performance

CO2-e reporting on ASSEA's shared accommodation site in Sydney was undertaken by the primary lease holder (Digital Transformation Agency) and is not included in Table 13 below.

Table 13: Greenhouse gas emissions inventory – location-based method 2023–24

Emission source	Scope 1 t CO2-e	Scope 2 t CO2-e	Scope 3 t CO2-e	Total t CO2-e
Electricity (location based approach)	NA	9.044	0.722	9.765
Natural gas	-	NA	-	-
Solid waste*	NA	NA	0.464	0.464
Fleet vehicles	-	NA	-	-
Domestic commercial flights	NA	NA	22.296	22.296
Domestic hire car	NA	NA	0.044	0.044
Domestic travel accommodation	NA	NA	8.313	8.313
Other energy	-	NA	-	-
Total kg CO2-e	-	9.044	31.838	40.882

NA Not applicable

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, waste data was estimated based on an average of 1.2kg per working day mixed waste.

Table 14: Electricity greenhouse gas emissions 2023–24

Emission Source	Scope 1 t CO2-e	Scope 2 t CO2-e	Scope 3 t CO2-e	Percentage of electricity use
Electricity (location based approach)	9.044	0.722	9.765	100%
Market based electricity emissions	0.774	0.096	0.869	7.15%
Total renewable electricity	-	-	-	92.85%
Mandatory renewables ¹	-	-	-	18.72%
Mandatory renewables ²	-	-	-	74.13%

NA Not applicable

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).

> Our financial performance

Financial overview

Our financial performance for the 2023–24 financial year is a small surplus of \$0.030m, a positive variation of \$0.327m from our original budget. The majority of our revenue comes from Government, with our annual appropriation for 2023–24 being \$5.462m. Employee benefits make up the largest expense (\$2.875m), with other significant expenditure being our Asbestos Awareness Campaigns and the use of consultants and contractors to assist in research and evaluation activities.

The agency was provided with additional appropriation in 2023–24 (\$0.946m) to assist with the incidence of silicosis and other silica-related diseases in the workplace. Our appropriation will increase again in 2024–25 (\$0.324m) to support this new work, with our largest expense still expected to be employee benefits.

Further information on the financial performance of ASSEA is provided in the notes to the financial statements.

Independent auditor's report



INDEPENDENT AUDITOR'S REPORT

To the Minister for Employment and Workplace Relations

Opinion

In my opinion, the financial statements of the Asbestos and Silica Safety and Eradication Agency (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; 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 Chief Executive Officer 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 Chief Executive Officer is also responsible for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

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



Fiona Sheppard
Senior Executive Director

Delegate of the Auditor-General

Canberra
2 October 2024

Financial statements

Asbestos and Silica Safety and Eradication Agency

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 Asbestos and Silica Safety and Eradication Agency will be able to pay its debts as and when they fall due.



Signed

Jodie Deakes
Chief Executive Officer

2 October 2024



Signed

Stephen Blackburn
Chief Financial Officer

2 October 2024

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Statement of Comprehensive Income

for the period ended 30 June 2024

		2024	2023	Original Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	2,875	2,592	3,003
Suppliers	1.1B	2,125	1,619	2,301
Depreciation and amortisation	2.2A	499	384	522
Finance costs	1.1C	38	25	31
Total expenses		5,537	4,620	5,857
Own-source income				
Own-source revenue				
Other revenue	1.2A	63	70	68
Total own-source revenue		63	70	68
Gains				
Other gains	1.2B	12	810	-
Total gains		12	810	-
Total own-source income		75	880	68
Net cost of services		(5,462)	(3,740)	(5,789)
Revenue from Government				
	1.2C	5,492	4,546	5,492
Surplus/(Deficit) on continuing operations		30	806	(297)
Total comprehensive income/(loss)				
		30	806	(297)

Asbestos and Silica Safety and Eradication Agency
Statement of Financial Position
as at 30 June 2024

		2024	2023	Original Budget
	Notes	\$'000	\$'000	\$'000
ASSETS				
Financial assets				
Cash and cash equivalents	2.1A	167	124	111
Trade and other receivables	2.1B	4,826	4,780	4,676
Total financial assets		4,993	4,904	4,787
Non-financial assets¹				
Buildings	2.2A	800	1,051	800
Leasehold improvements	2.2A	883	880	551
Plant and equipment	2.2A	40	28	32
Prepayments		18	10	4
Total non-financial assets		1,741	1,969	1,387
Total assets		6,734	6,873	6,174
LIABILITIES				
Payables				
Suppliers	2.3A	142	195	274
Other payables	2.3B	76	72	58
Total payables		218	267	332
Interest bearing liabilities				
Leases	2.4A	844	1,069	847
Total interest bearing liabilities		844	1,069	847
Provisions				
Employee provisions	4.1A	662	829	783
Other Provisions	2.5A	254	174	-
Total provisions		916	1,003	783
Total liabilities		1,978	2,339	1,962
Net assets		4,756	4,534	4,212
EQUITY				
Contributed equity		559	527	632
Reserves		160	-	-
Retained surplus		4,037	4,007	3,580
Total equity		4,756	4,534	4,212

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

Prior year 2023 has been restated. Refer to Correction of Prior Year Error section in Overview.

1. Right-of-use assets are included in the Buildings line item.

Asbestos and Silica Safety and Eradication Agency
Statement of Changes in Equity
for the period ended 30 June 2024

	2024	2023	Original Budget
	\$'000	\$'000	\$'000
CONTRIBUTED EQUITY			
Opening balance			
Balance carried forward from previous period	527	513	573
Transactions with owners			
Contributions by owners			
Departmental capital budget	59	60	59
Return of lapsed departmental capital budget	(27)	(46)	-
Closing balance as at 30 June	559	527	632
RETAINED EARNINGS			
Opening balance			
Balance carried forward from previous period	4,007	3,201	3,877
Comprehensive income			
Surplus/(deficit) for the period	30	806	(297)
Closing balance as at 30 June	4,037	4,007	3,580
ASSET REVALUATION RESERVE			
Opening balance			
Balance carried forward from previous period	-	-	-
Comprehensive income			
Other comprehensive income	160	-	-
Closing balance as at 30 June	160	-	-
TOTAL EQUITY			
Opening balance			
Balance carried forward from previous period	4,534	3,714	4,450
Comprehensive income			
Surplus/(deficit) for the period	30	806	(297)
Other comprehensive income	160	-	-
Transactions with owners			
Departmental capital budget	32	14	59
Closing balance as at 30 June	4,756	4,534	4,212

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

Prior year 2023 has been restated. Refer to Correction of Prior Year Error section in Overview.

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.

Asbestos and Silica Safety and Eradication Agency

Cash Flow Statement

for the period ended 30 June 2024

	2024	2023	Original Budget
	\$'000	\$'000	\$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations	5,372	4,480	5,492
GST received	192	141	-
Other	195	170	-
Total cash received	5,759	4,791	5,492
Cash used			
Employees	2,836	2,585	3,003
Suppliers	2,627	1,918	2,233
Interest payments on lease liabilities	31	22	31
Total cash used	5,494	4,525	5,267
Net cash from operating activities	265	266	225
INVESTING ACTIVITIES			
Cash used			
Purchase of plant and equipment	30	9	59
Total cash used	30	9	59
Net cash used by investing activities	(30)	(9)	(59)
FINANCING ACTIVITIES			
Cash received			
Appropriations - Departmental Capital Budget	32	12	59
Total cash received	32	12	59
Cash used			
Principal payments of lease liabilities	224	256	225
Total cash used	224	256	225
Net cash used by financing activities	(192)	(244)	(166)
Net increase in cash held	43	13	-
Cash and cash equivalents at the beginning of the reporting period	124	111	111
Cash and cash equivalents at the end of the reporting period	167	124	111

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

Asbestos and Silica Safety and Eradication Agency

Budget Variances Commentary

for the period ended 30 June 2024

The following provides explanations of major variance between the budget for ASSEA as presented in the May 2023-24 Employment and Workplace Relations Portfolio Budget Statements (PBS) and ASSEA's 2023-24 final outcome as presented in accordance with Australian Accounting Standards. The budget is not audited. Major variances are those deemed relevant to an analysis of ASSEA's performance and are not focused on merely numerical differences between budget and actual amounts.

Notes	Explanation of major variances	Affected line items
1.1A	<u>Employees</u> Employee benefits - The variation of -4% (\$0.128 million) is due to the departure of a number of staff, and delays in recruiting staff for the new silica function. This had flow-on effects on cash used for employees, and employee provisions.	Employee benefits <i>Statement of Comprehensive Income</i> Operating Cash Used - Employees <i>Cash Flow Statement</i> Employee Provisions <i>Statement of Financial Position</i>
1.1B	<u>Suppliers</u> Suppliers - The variation of -8% (-\$0.176 million) is due to delays in setting up the new silica function. When employees transfer to another federal government agency, ASSEA must pay the other agency for their leave provisions. This transfer of \$0.270 million, together with natural variation in suppliers payable of \$0.132 million, caused cash used for suppliers to be higher than budgeted.	Suppliers <i>Statement of Comprehensive Income</i> Payables - Suppliers <i>Statement of Financial Position</i> Operating Cash Used - Suppliers <i>Cash Flow Statement</i>
-	<u>Other Operating Cash Received</u> Similarly, when staff transfer to ASSEA from another federal government agency, ASSEA receives cash for their leave provisions. This is recorded as cash received - other (\$0.195 million).	Operating Cash Received - Other <i>Cash Flow Statement</i>
2.2A 2.5A	<u>Revaluation of Leasehold Improvements</u> The fitout received free of charge in 2022-23 was revalued for 30 June 2024. This is reflected as part of the change in value of the leasehold improvement, and in an asset revaluation reserve of \$0.182 million. A makegood provision associated with the fitout was discovered during the valuation. See the 'Correction of Prior Year Error' section in the Overview for details. The unbudgeted provision is reflected in Other Provisions (\$0.254 million), Leasehold Improvements non-financial assets (\$0.150 million), and Revaluation Reserve.	Leasehold Improvements <i>Statement of Financial Position</i> Other Provisions <i>Statement of Financial Position</i> Asset Revaluation Reserve <i>Statement of Changes in Equity</i>
-	<u>Total Comprehensive Income/(Loss)</u> Total comprehensive income/(loss) - variance of -110% (\$0.327 million) is the consequence of the departure of a number of staff, and delays in recruiting staff for, and setting up, the new silica function.	Total Comprehensive income/(loss) <i>Statement of Comprehensive Income</i> Surplus/(Deficit) for the period <i>Statement of Changes in Equity</i>

Overview

Objectives of the Asbestos and Silica Safety and Eradication Agency

The Asbestos and Silica Safety and Eradication Agency (ASSEA) is an Australian Government controlled entity. It is a not-for-profit entity. ASSEA is enabled by the Asbestos and Silica Safety and Eradication Agency Act 2013 to administer the Asbestos National Strategic Plan and the Silica National Strategic Plan.

ASSEA is structured to meet the following outcome:

Assist in the prevention of exposure to asbestos fibres and respirable crystalline silica, to eliminate asbestos and silica related disease in Australia through coordinating the implementation of the Asbestos National Strategic Plan and the Silica National Strategic Plan.

ASSEA receives only departmental appropriations from the Government.

The Basis of Preparation

The financial statements are required by section 42 of the *Public Governance, Performance and Accountability Act 2013* .

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 *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* 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 reported 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.

Significant Changes Affecting ASSEA During 2023-24

In December 2023 the functions of the agency were expanded from asbestos safety and eradication to include assisting in the prevention of exposure to respirable crystalline silica and silica related disease in Australia.

Funding of \$0.865 million was received for the 2023-24 financial year to resource this additional function, with ongoing funding for future years.

New Accounting Standards

All new standards that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material effect on ASSEA’s financial statements.

All new standards that were issued prior to the sign-off date and are applicable to future reporting periods are not expected to have a material effect on ASSEA’s financial statements.

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
AASB 18 <i>Presentation and Disclosure in Financial Statements</i> (Appendix D)	AASB 18 will replace AASB 101 <i>Presentation of Financial Statements</i> . As a result, the requirements in AASB 101 will be:
	(a) replaced by new requirements in AASB 18;
	(b) transferred to AASB 18 with only limited wording changes; or
	(c) moved to AASB 108 <i>Basis of Preparation of Financial Statements</i> or AASB 7 <i>Financial Instruments: Disclosures</i> with only limited wording changes.
	AASB 18 has also introduced changes to AASB 107 <i>Statement of Cash Flows</i> .
	AASB 18 applies to annual reporting periods beginning on or after 1 January 2027. Earlier application is permitted. However, AASB applies to non-for-profit public sector entities for annual reporting periods beginning on or after 1 January 2028.

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
	AASB 2022-10 applies to annual periods beginning on or after 1 January 2024.
AASB 2022-10 <i>Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-For-Profit Public Sector Entities</i> (AASB 2022-10)	This standard amends AASB 13 <i>Fair Value Measurement</i> for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. This standard also adds implementation advice and relevant illustrative examples for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.

Taxation

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

Events After the Reporting Period

There have been no events subsequent to 30 June 2024 that have the potential to significantly affect the ongoing structure and financial activities of ASSEA.

Correction of Prior Year Error

During 2023-24, ASSEA discovered that an obligation to restore the leased premises at 2 Constitution Avenue in Canberra had not been accounted for in the prior year, 2022-23. The fitout was completed in August 2022, and given free of charge to ASSEA in February 2023 when the Australian Building and Construction Commission was abolished.

The valuer provided estimates of the cost to restore the premises at the relevant points in 2022-23 and at 30 June 2024. The following table sets out the impact on the financial statements.

	Impact of correction of error		
	Previously reported	Adjustments	Restated
<i>Statement of Comprehensive Income</i>			
Expenses			
Depreciation and amortisation (Note 2.2A)	369	15	384
Finance Costs (Note 1.1C)			
Interest on lease liabilities	22	-	22
Unwinding of discount	-	3	3
	22	3	25
Gains			
Other Gains (Note 1.2B)	831	(21)	810
Surplus/(Deficit) on continuing operations	845	(39)	806
<i>Statement of Financial Position</i>			
Non-financial assets (Note 2.2A)			
Leasehold Improvements - Gross book value	826	150	976
Leasehold Improvements - Accumulated amortisation	(81)	(15)	(96)
	745	135	880
Provisions			
Other Provisions (Note 2.5A)	-	174	174
Equity			
Retained Surplus	4,046	(39)	4,007
<i>Statement of Changes in Equity</i>			
Retained Earnings			
Surplus/(Deficit) for the period	845	(39)	806

Financial Performance

This section analyses the financial performance of Asbestos and Silica Safety and Eradication Agency for the year ended 30 June 2024

1.1 Expenses

	2024	2023
	\$'000	\$'000

1.1A: Employee benefits

Wages and salaries	2,255	1,897
Superannuation		
Defined contribution plans	279	227
Defined benefit plans	114	123
Leave and other entitlements	227	221
Separations and redundancies	-	124
Total employee benefits	2,875	2,592

Accounting Policy

Accounting policies for employee related expenses are contained in the People and Relationships section.

1.1B: Suppliers

Goods and services supplied or rendered

Audit fees (received free of charge)	63	63
Consultants	584	375
Travel	192	187
Graphic design for publications about asbestos safety	25	115
Marketing and communications about asbestos safety	495	303
Shared Services Centre charges ¹	241	195
Property	46	44
Council sitting and travel fees	40	34
Training	24	18
Other administrative costs	132	73
Sponsorships	264	202
Total goods and services supplied or rendered	2,106	1,609

Goods supplied	13	45
Services rendered	2,093	1,564
Total goods and services supplied or rendered	2,106	1,609

Other suppliers

Workers compensation expenses	19	10
Total other suppliers	19	10
Total suppliers	2,125	1,619

1. Services provided include payroll, accounts processing, information technology and communication, office support, and financial reporting from the Service Delivery Office of the Department of Finance, and the Department of Employment and Workplace Relations.

1.1C: Finance costs

Interest on lease liabilities	31	22
Unwinding of discount	7	3
Total finance costs	38	25

The above lease disclosures should be read in conjunction with the accompanying notes 2.2A and 2.4A.

Accounting Policy

All borrowing costs are expensed as incurred.

1.2 Own-Source Revenue and Gains

	2024	2023
	\$'000	\$'000

Own-Source Revenue

1.2A: Other revenue

Resources received free of charge		
Remuneration of auditors	63	63
Other	-	7
Total other revenue	63	70

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 purchased if these had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

Gains

1.2B: Other gains

Resources received free of charge		
Leasehold improvements, plant and equipment	-	808
Other	12	2
Total other gains	12	810

Accounting Policy

Resources Received Free of Charge

Contributions of assets at no cost of acquisition or for nominal consideration are recognised as gains at their fair value when the asset qualifies for recognition, unless received from another Government entity as a consequence of a restructuring of administrative arrangements. In 2022-23, ASSEA received the leasehold improvements and a multi functional device when it took over an accommodation lease on the abolition of the Australian Building and Construction Commission.

1.2C: Revenue from Government

Appropriations		
Departmental appropriations	5,492	4,546
Total revenue from Government	5,492	4,546

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 entity 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.

Financial Position

This section analyses Asbestos and Silica Safety and Eradication Agency's 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.

2.1 Financial Assets

	2024	2023
	\$'000	\$'000

2.1A: Cash and cash equivalents

Cash on hand or on deposit	167	124
Total cash and cash equivalents	167	124

Accounting Policy
Cash is recognised at its nominal amount. Cash and cash equivalents includes:
a) cash on hand; and
b) 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.

2.1B: Trade and other receivables

Goods and services receivables

Goods and services	-	70
Total goods and services receivables	-	70

Appropriations receivables

Appropriation receivable	4,810	4,690
Total appropriations receivables	4,810	4,690

Other receivables

GST receivable from the Australian Taxation Office	16	20
Total other receivables	16	20

Total trade and other receivables (gross)	4,826	4,780
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Total trade and other receivables (net) ¹	4,826	4,780
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Credit terms for goods and services were within 30 days (2023: 30 days).

1. Goods and services receivable were assessed for expected credit loss. It was expected to be \$0 (2023: \$0)

Accounting Policy
<u>Financial assets</u>
Trade receivables 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, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.
Goods and services receivable assets at amortised cost are assessed for impairment at the end of each reporting period based on expected credit losses, using the general approach which measures the impairment loss allowance at an amount equal to lifetime expected credit losses.

2.2 Non-Financial Assets

2.2A: Reconciliation of non-financial assets

	Buildings	Leasehold improvements	Plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000

As at 1 July 2023				
Gross book value	1,206	976	129	2,311
Accumulated depreciation, amortisation and impairment	(155)	(96)	(101)	(352)
Total as at 1 July 2023	1,051	880	28	1,959

Additions				
Purchase or internally developed	-	-	30	30
Donation/Gift	-	-	-	-
Revaluations and impairments recognised in other comprehensive income				
Gross book value	-	(93)	-	(93)
Accumulated depreciation and amortisation	-	326	-	326
Depreciation and amortisation	-	(230)	(18)	(248)
Depreciation on right-of-use-assets	(251)	-	-	(251)
Disposals				
Gross book value	-	-	(2)	(2)
Accumulated depreciation and amortisation	-	-	2	2
Total as at 30 June 2024	800	883	40	1,723

Total as at 30 June 2024 represented by				
Gross book value	1,206	883	157	2,246
Accumulated depreciation, amortisation and impairment	(406)	-	(117)	(523)
Total as at 30 June 2024	800	883	40	1,723

Carrying amount of right-of-use assets	800
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There were no indicators of material impairment found for non-financial assets.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1C and 2.4A.

Revaluations of non-financial assets

All revaluations were conducted in accordance with the revaluation policy. On 30 June 2024, an independent valuer (JLL Advisory Services) conducted the revaluation of leasehold improvement assets. The method used was current replacement cost.

2.2 Non-Financial Assets

<p>Accounting Policy</p> <p><u>Acquisition of Assets</u></p> <p>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. Financial assets are initially measured at their fair value plus transaction costs where appropriate.</p> <p>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 restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which these were recognised in the transferor’s accounts immediately prior to the restructuring.</p> <p><u>Asset Recognition Threshold</u></p> <p>Purchases of property, plant and equipment are recognised 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 these form part of a group of similar items which are significant in total).</p> <p><u>Lease Right of Use (ROU) Assets</u></p> <p>Leased ROU assets are capitalised at the commencement date of the lease and comprise of 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 Commonwealth lessees 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 these items were owned. Following initial application, 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. Lease ROU assets continue to be measured at cost after initial recognition.</p> <p><u>Revaluations</u></p> <p>Plant and equipment, following initial recognition at cost, is carried at cost less subsequent accumulated depreciation and accumulated impairment losses, being an amount not materially different from fair value.</p> <p>Buildings are all lease assets and continue to be measured at cost after initial recognition.</p> <p>Leasehold improvements are carried at fair value (or an amount not materially different from fair value) less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets’ fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for these assets.</p> <p>Revaluation adjustments are made for this class of assets. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit.</p> <p>Revaluation decrements for this class of assets are recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class.</p> <p>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.</p>
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2.2 Non-Financial Assets

Depreciation

Depreciable leasehold improvements and plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the entity using, in all cases, the straight-line method of depreciation.

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 asset are based on the following useful lives:

Buildings (Right-of-use leases):	Lease term or to the end of its useful life (2023: Lease term or to the end of its useful life)
Leasehold Improvements:	Lease term or to the end of its useful life (2023: Lease term or to the end of its useful life)
Plant and Equipment:	4 to 5 years (2023: 4 to 5 years)

Impairment

All non-financial assets were assessed for impairment at 30 June 2024 by suitably qualified ASSEA officers. 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 entity were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

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

Asbestos and Silica Safety and Eradication Agency
Notes to and forming part of the financial statements

2.3 Payables		
	2024	2023
	\$'000	\$'000
2.3A: Suppliers		
Trade creditors	2	1
Accruals	140	194
Total suppliers	142	195
2.3B: Other payables		
Salaries and wages	66	62
Superannuation	10	10
Total other payables	76	72

Accounting Policy
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). Suppliers are settled within 20 days (2023: 20 days).

Asbestos and Silica Safety and Eradication Agency
Notes to and forming part of the financial statements

2.4 Interest Bearing Liabilities		
	2024	2023
	\$'000	\$'000
2.4A: Leases		
Lease Liabilities	844	1,069
Total leases	844	1,069
Maturity analysis - contractual undiscounted cashflows		
Within 1 year	266	255
Between 1-5 years	624	890
Total Leases	890	1,145

Total cash outflow for leases for the year ended 30 June 2024 was \$0.255 million (2023: \$0.278 million).

ASSEA has two current accommodation leases in Sydney and Canberra with remaining terms of less than 4 and 3 years respectively.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1C and 2.2A.

Accounting Policy
For all new contracts entered into, ASSEA 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 the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

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

2.5 Other Provisions

2.5A: Other Provisions

	Provision for restoration \$'000
As at 1 July 2023	174
Additional provisions made	73
Unwinding of discount or change in discount rate	7
Total as at 30 June 2024	254
Other provisions expected to be settled	
More than 12 months	254
Total other provisions	254

ASSEA currently has one (2023 restated - one) agreement for the leasing of premises which has provisions requiring the entity to restore the premises to their original condition at the conclusion of the lease. ASSEA has made a provision to reflect the present value of this obligation.

On 30 June 2024, an independent valuer (JLL Advisory Services) conducted the revaluation of leasehold improvement assets, including any obligations to restore the premises. The method used was current replacement cost. The provision for restoration was reviewed to assess whether ASSEA is likely to incur such an obligation, and adjusted to ensure that the provision is adequate.

Funding This section identifies Asbestos and Silica Safety and Eradication Agency's funding structure.

3.1 Appropriations

3.1A: Annual appropriations ('Recoverable GST exclusive')

Annual Appropriations for 2024

	Annual Appropriation \$'000	Adjustments to appropriation ¹ \$'000	Total appropriation \$'000	Appropriation applied in 2024 (current and prior years) \$'000	Variance \$'000
Departmental					
Ordinary annual services	5,492	195	5,687	5,335	352
Capital Budget ²	59	-	59	32	27
Total departmental	5,551	195	5,746	5,367	379

1. Adjustments to Appropriations relate to Section 74 Receipts. 78% of this is for leave liabilities for staff transferring into ASSEA.
2. Departmental Capital Budgets are appropriated through *Appropriation Act (No.1)* , form part of ordinary annual services, and are not separately identified in the Appropriation Act.

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 \$'000
Departmental					
Ordinary annual services	4,661	170	4,831	4,486	345
Capital Budget ³	60	-	60	12	48
Total departmental	4,721	170	4,891	4,498	393

1. \$0.115 million was withheld under section 51 of the PGPA Act to contribute to:
• the Whole of Government savings measure from external labour hire, advertising, travel and legal expenses (\$0.113 million); and
• the *An Ambitious and Enduring APS Reform Plan* measure (\$0.002 million) led by the Department of Prime Minister and Cabinet.
2. Adjustments to Appropriations relate to Section 74 receipts. 71% of this is for leave liabilities for staff transferring into ASSEA.
3. Departmental Capital Budgets are appropriated through Appropriation Act (No. 1) and Supply Acts (No. 1, 3), form part of ordinary annual services and are not separately identified in the Appropriation Acts and Supply Acts.

3.1B: Unspent annual appropriations ('recoverable GST exclusive')

	2024 \$'000	2023 \$'000
Departmental		
<i>Supply Act (No. 1) - Departmental Capital Budget (DCB) 2020-21</i>	-	34
<i>Appropriation Act (No. 1) - Departmental Capital Budget (DCB) 2020-21</i>	-	12
<i>Appropriation Act (No. 1) - Operating 2021-22</i>	-	25
<i>Appropriation Act (No. 1) - Departmental Capital Budget (DCB) 2021-22¹</i>	27	59
<i>Supply Act (No. 1) - Departmental Capital Budget (DCB) 2022-23</i>	25	25
<i>Supply Act (No. 3) - Departmental Capital Budget (DCB) 2022-23</i>	34	35
<i>Supply Act (No. 1) - Operating 2022-23</i>	-	1,943
<i>Supply Act (No. 3) - Operating 2022-23^{2,3}</i>	115	2,718
<i>Appropriation Act (No. 1) - Operating 2023-24</i>	4,692	-
<i>Appropriation Act (No. 1) - Departmental Capital Budget (DCB) 2023-24</i>	59	-
Cash at bank (appropriation drawn down but unspent at 30 June) ²	167	124
Total departmental	5,119	4,975

1. This amount will lapse on 1 July 2024.
2. Cash at bank (\$0.124 million) for 30 June 2023 was previously included in Supply Act (No. 3) - Operating 2022-23.
3. The appropriation includes a quarantine amount of \$0.115 million. It is a reduction by permanent quarantine under s51 of the PGPA Act which constitutes a permanent loss of control. It is included in this note, but does not form part of the appropriations receivable balance at Note 2.1B.

3.2A: Net cash appropriation arrangements		
	2024	2023
	\$'000	\$'000
Total comprehensive income - as per the Statement of Comprehensive Income	30	806
<i>Plus</i> : depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	248	116
<i>Plus</i> : depreciation of right-of-use assets ²	251	268
<i>Less</i> : lease principal repayments ²	(224)	(256)
Net Cash Operating Surplus attributable to ASSEA	305	934

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.

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.	
4.1 Employee Provisions			
		2024	2023
		\$'000	\$'000
4.1A: Employee provisions			
Leave and other entitlements		662	829
Total employee provisions		662	829

Accounting policy
<i>Employee Benefits</i>
Liabilities for short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.
<i>Leave</i>
The liability for employee benefits includes provision for annual leave and long service leave.
No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the entity is estimated to be less than the annual entitlement for sick 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 entity’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 liability for long service leave has been determined by reference to the shorthand method as prescribed by the Department of Finance. The estimate of the present value of the liability takes into account staff attrition rates and pay increases through promotion and inflation.
<i>Separation and Redundancy</i>
Provision is made for separation and redundancy benefit payments. The entity 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.
<i>Superannuation</i>
The entity’s staff are members of the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government. The PSS is a defined benefit scheme 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 ASSEA makes employer contributions to the employees’ defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The entity accounts for the contributions as if amounts were contributions to defined contribution plans.

4.2 Key Management Personnel Remuneration

Key management personnel are those positions having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity. ASSEA has determined the key management personnel to be the Chief Executive Officer and three Directors (2023: Chief Executive Officer and two Directors). Key management personnel remuneration is reported in the table below.

	2024 \$'000	2023 \$'000
Short-term employee benefits	656	606
Post-employment benefits	89	95
Other long-term employee benefits	20	19
Termination benefits	-	94
Total key management personnel remuneration¹	765	814

The total number of key management personnel (KMP) who are included in the above table is five individuals across four identified roles (2023: three individuals across three identified roles).

The remuneration totals (on a pro-rata basis) for KMP include those staff who ceased in those roles.

1. The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by ASSEA.

4.3 Related Party Disclosures

Related party relationships:

ASSEA is an Australian Government controlled entity. Related parties to this entity are Key Management Personnel including the Portfolio Minister.

Transactions with related parties

Significant transactions with related parties can include:

- the payments of grants or loans;
- purchases of goods and services;
- asset purchases, sales transfers or leases;
- debts forgiven; and
- guarantees.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by ASSEA, it has been determined that the related party transactions to be separately disclosed in the 2023-24 financial year are \$0 (2023: \$0).

Managing uncertainties

This section analyses how the Asbestos and Silica Safety and Eradication Agency manages financial risks within its operating environment.

5.1 Contingent Assets and Liabilities

ASSEA does not have any quantifiable or non-quantifiable contingent liabilities or contingent assets as at 30 June 2024 (2023: \$0).

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the notes. These may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of 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 settlement is greater than remote.

5.2 Financial Instruments

	2024	2023
	\$'000	\$'000
5.2: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	167	124
Trade and other receivables	-	70
Total financial assets at amortised cost	167	194
Total financial assets	167	194
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors and accruals	142	195
Total financial liabilities measured at amortised cost	142	195
Total financial liabilities	142	195

Accounting Policy Financial assets In accordance with AASB 9 <i>Financial Instruments</i> , the entity 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; and 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 entity 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. Financial Assets at Amortised Cost Financial assets included in this category must 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 Assets at Fair Value Through Other Comprehensive Income (FVOCI) Financial assets measured at fair value through other comprehensive income are held with the objective of both collecting contractual cash flows and selling the financial assets and the cash flows meet the SPPI test. Any gains or losses as a result of fair value measurement or the recognition of an impairment loss allowance is recognised in other comprehensive income. Financial Assets at Fair Value Through Profit or Loss (FVTPL) Financial assets are classified as financial assets at fair value through profit or loss where the financial assets either doesn't meet the	criteria of financial assets held at amortised cost or at FVOCI (i.e. mandatorily held at FVTPL) or may be designated. Financial assets at FVTPL are stated at fair value, with any resultant gain or loss recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest earned on the financial asset. 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 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 Fair Value Through Profit or Loss Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability. Financial Liabilities at Amortised Cost 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).
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5.3 Fair Value Measurement

The following table provides an analysis of assets and liabilities that are measured at fair value. The remaining assets and liabilities disclosed in the statement of financial position do not apply the fair value hierarchy.

	2024	2023
	\$'000	\$'000
5.3A: Fair value measurement		
Non-financial assets		
Leasehold improvements	883	135
Total Non-financial assets	883	135

All fair value measurements of non-financial assets are recurring.

Accounting Policy ASSEA periodically engages an independent valuer to analyse changes in fair value measurements in line with its policy stated in Note 2.2A.

Other information

6.1A: Current/non-current distinction for assets and liabilities

	2024 \$'000	2023 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and Cash Equivalents	167	124
Trade and Other Receivables	4,826	4,780
Prepayments	18	10
Total no more than 12 months	5,011	4,914
More than 12 months		
Buildings	800	1,051
Leasehold improvements	883	880
Plant and equipment	40	28
Total more than 12 months	1,723	1,959
Total assets	6,734	6,873
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	142	195
Other Payables	76	72
Leases	243	225
Employee Provisions	243	276
Total no more than 12 months	704	768
More than 12 months		
Leases	601	844
Employee Provisions	419	553
Other Provisions	254	174
Total more than 12 months	1,274	1,571
Total liabilities	1,978	2,339

Section 6

Reference and index

> References and Index

Glossary of abbreviations and acronyms

AI	Artificial Intelligence
ACM	Asbestos-containing materials
ADDRI	Asbestos and Dust Diseases Research Institute
agency	Asbestos and Silica Safety and Eradication Agency
ANAO	Australian National Audit Office
Asbestos National Strategic Plan	<i>National Strategic Plan for Asbestos Awareness and Management 2019–2023</i>
ANSP	<i>National Strategic Plan for Asbestos Awareness and Management 2019–2023</i>
Union aid abroad – APHEDA	Australian People for Health, Education and Development Abroad
APS	Australian Public Service
ARD	Asbestos-related disease
ASEA	Asbestos Safety and Eradication Agency
ASEA Act	<i>Asbestos Safety and Eradication Agency Act 2013</i>
ASSEA	Asbestos and Silica Safety and Eradication Agency
ASSEA Act	Asbestos and Silica Safety and Eradication Act 2013
ASSEC	Asbestos and Silica Safety and Eradication Council
ASL	Average Staffing Level
CALD	Culturally and Linguistically Diverse
CEO	Chief Executive Officer
CIE	Centre for International Economics
CO2-e	Carbon Dioxide Equivalent
DIY	Do-it-yourself (renovators/renovations)
EDM	Electronic Direct Mail
EL	Executive Level
FAMANZ	Faculty of Asbestos Management of Australia and New Zealand

Finance law	For the purpose of the PGPA Act, finance law comprises: <ul style="list-style-type: none"> • the PGPA Act • the PGPA Rule • any other instrument made under the PGPA Act (for example: Commonwealth Procurement Rules, Commonwealth Grants Rules and Guidelines and PGPA (Financial Reporting) Rule 2015 (FRR); accountable authority instructions under section 20A; determinations establishing special accounts under section 78; determinations transferring functions between non-corporate Commonwealth entities under section 75; and government policy orders under sections 22 or 93) an Appropriation Act
FOI Act	<i>Freedom of Information Act 1982</i>
GBD	Global Burden of Disease
Guide	Asbestos Product Guide
GST	Goods and Services Tax
LGCs	large-scale generation certificates
Minister	Minister for Workplace Relations (unless otherwise stated)
ML	Machine Learning
NAAW	National Asbestos Awareness Week
NAAC	National Asbestos Awareness Campaign
NATA	National Association of Testing Authorities
NSP	National Strategic Plans
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	Public Governance and Accountability Rule 2014
PS Act	<i>Public Service Act 1999</i>
SES	Senior Executive Service
Rule	Asbestos Safety and Eradication Agency Rule 2022
SME	Small and Medium Enterprises
WHO	World Health Organization

List of requirements

PGPA Rule Reference	Page number	Description	Requirement
17AD(g)	Letter of transmittal		
17AI	I	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
17AD(h)	Aids to access		
17AJ(a)	II	Table of contents (print only)	Mandatory
17AJ(b)	84	Alphabetical index (print only)	Mandatory
17AJ(c)	74	Glossary of abbreviations and acronyms	Mandatory
17AJ(d)	76	List of requirements	Mandatory
17AJ(e)	Inside cover	Details of contact officer	Mandatory
17AJ(f)	Inside cover	Entity's website address	Mandatory
17AJ(g)	Inside cover	Electronic address of report	Mandatory
17AD(a)	Review by accountable authority		
17AD(a)	6	A review by the accountable authority of the entity	Mandatory
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	8	A description of the role and functions of the entity	Mandatory
17AE(1)(a)(ii)	9	A description of the organisational structure of the entity	Mandatory
17AE(1)(a)(iii)	14	A description of the outcomes and programmes administered by the entity	Mandatory
17AE(1)(a)(iv)	14	A description of the purposes of the entity as included in corporate plan	Mandatory
17AE(1)(aa)(i)	14	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)	31	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	31	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory

PGPA Rule Reference	Page number	Description	Requirement
17AE(1)(b)	9	An outline of the structure of the portfolio of the entity	Portfolio departments – mandatory
17AE(2)	N/A	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
17AD(c)	Report on the performance of the entity		
	<i>Annual performance statements</i>		
17AD(c)(i); 16F	14	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule	Mandatory
17AD(c)(ii)	Report on financial performance		
17AF(1)(a)	44	A discussion and analysis of the entity's financial performance	Mandatory
17AF(1)(b)	49	A table summarising the total resources and total payments of the entity	Mandatory
17AF(2)	55	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; 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
17AD(d)	Management and Accountability		
	<i>Corporate Governance</i>		
17AG(2)(a)	38	Information on compliance with section 10 (fraud systems)	Mandatory
17AG(2)(b)(i)	I	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared	Mandatory

PGPA Rule Reference	Page number	Description	Requirement
17AG(2)(b)(ii)	I	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
17AG(2)(b)(iii)	I	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity	Mandatory
17AG(2)(c)	35	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	Mandatory
17AG(2)(d) – (e)	N/A	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non compliance with finance law and action taken to remedy non compliance	If applicable, Mandatory
Audit Committee			
17AG(2A)(a)	36	A direct electronic address of the charter determining the functions of the entity's audit committee	Mandatory
17AG(2A)(b)	37	The name of each member of the entity's audit committee	Mandatory
17AG(2A)(c)	37	The qualifications, knowledge, skills or experience of each member of the entity's audit committee	Mandatory
17AG(2A)(d)	37	Information about the attendance of each member of the entity's audit committee at committee meetings	Mandatory
17AG(2A)(e)	37	The remuneration of each member of the entity's audit committee	Mandatory
External Scrutiny			
17AG(3)	38	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny	Mandatory

PGPA Rule Reference	Page number	Description	Requirement
17AG(3)(a)	N/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
17AG(3)(b)	N/A	Information on any reports on operations of the entity by the Auditor General (other than report under section 43 of the Act), a parliamentary committee, or the Commonwealth Ombudsman	If applicable, Mandatory
17AG(3)(c)	N/A	Information on any capability reviews on the entity that were released during the period	If applicable, Mandatory
Management of Human Resources			
17AG(4)(a)	30	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives	Mandatory
17AG(4)(aa)	30, 31	Statistics on the entity's employees on an ongoing and non ongoing basis, including the following: <ul style="list-style-type: none"> statistics on full time employees statistics on part time employees statistics on gender statistics on staff location 	Mandatory
17AG(4)(b)	30, 31	Statistics on the entity's APS employees on an ongoing and non ongoing basis, including the following: <ul style="list-style-type: none"> statistics on staffing classification level statistics on full time employees statistics on part time employees statistics on gender statistics on staff location statistics on employees who identify as Indigenous 	Mandatory
17AG(4)(c)	33	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
17AG(4)(c)(i)	33	Information on the number of SES and non SES employees covered by agreements etc. identified in paragraph 17AG(4)(c)	Mandatory

PGPA Rule Reference	Page number	Description	Requirement
17AG(4)(c)(ii)	33	The salary ranges available for APS employees by classification level	Mandatory
17AG(4)(c)(iii)	34	A description of non salary benefits provided to employees	Mandatory
17AG(4)(d)(i)	33	Information on the number of employees at each classification level who received performance pay	If applicable, mandatory
17AG(4)(d)(ii)	N/A	Information on aggregate amounts of performance pay at each classification level	If applicable, mandatory
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level	If applicable, mandatory
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments	If applicable, mandatory
Assets management			
17AG(5)	39	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory
Purchasing			
17AG(6)	39	An assessment of entity performance against the Commonwealth Procurement Rules	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	40, 41	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
17AG(7)(b)	40	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

PGPA Rule Reference	Page number	Description	Requirement
17AG(7)(c)	40	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
17AG(7)(d)	40	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
Reportable non-consultancy contracts			
17AG(7A)(a)	40	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
17AG(7A)(b)	40	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
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	40	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	Mandatory
Australian National Audit Office access clauses			
17AG(8)	N/A	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 Auditor General 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

PGPA Rule Reference	Page number	Description	Requirement
Exempt contracts			
17AG(9)	N/A	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
Small business			
17AG(10)(a)	39	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
17AG(10)(b)	39	An outline of the ways in which the procurement practices of the entity support small and medium enterprises	Mandatory
17AG(10)(c)	N/A	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
Financial statements			
17AD(e)	48	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act	Mandatory
Executive remuneration			
17AD(da)	32	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule	Mandatory

PGPA Rule Reference	Page number	Description	Requirement
17AD(f) Other Mandatory Information			
17AH(1)(a)(i)	41	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
17AH(1)(a)(ii)	N/A	If the entity did not conduct advertising campaigns, a statement to that effect	If applicable, mandatory
17AH(1)(b)	N/A	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
17AH(1)(c)	35	Outline of mechanisms of disability reporting, including reference to website for further information	Mandatory
17AH(1)(d)	38	Website reference to where the entity's information publication scheme statement pursuant to Part II of FOI Act can be found	Mandatory
17AH(1)(e)	55	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	35, 38-42	Information required by other legislation	Mandatory

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