

**AUSTRALIAN CAPITAL TERRITORY
ANNUAL REPORTS (GOVERNMENT AGENCIES) ACT 1995**

Annual Reports (Government Agencies) Declaration and Direction 2003*

NI2003-268

I, JON STANHOPE MLA, Chief Minister of the Australian Capital Territory, revoke, declare, direct and fix those matters set out in the schedules to this instrument in accordance with my powers under the *Annual Reports (Government Agencies) Act 1995* (hereafter referred to as “the Act”).

Signed:

Jon Stanhope
Chief Minister

This 20 day of June 2003

SCHEDULES

Schedule 1	Revocation of instrument
Schedule 2	Declaration of public authorities and appropriate administrative units
Schedule 3	Direction on form and content and presentation dates of annual reports for financial year
Schedule 4	Direction on form and content and presentation dates of annual reports for calendar year
Schedule 5	Chief Minister’s ‘Annual Reports Directions’

*Name amended under Legislation Act 2001 s 60

SCHEDULE 1

Revocation of instrument

The following instrument is revoked:

Date of Instrument

9 May 2002 *Annual Reports (Government Agencies) Act 1995* instrument

SCHEDULE 2

Declaration of public authorities and appropriate administrative units

DEFINITION:

For the purposes of this instrument:

annexed report means a report of a public authority listed in Table 2A, that is to be attached to a report of the Chief Executive of the appropriate administrative unit and presented to the responsible Minister, pursuant to sections 8 (1), (2) and (3) of the Act;

subsumed report means a report of a public authority listed in Table 2B that is to be subsumed in a report of the Chief Executive of the appropriate administrative unit and presented to the responsible Minister, pursuant to section 8 (5) (b) and subsection 8 (7) of the Act.

independent report means a report of a public authority listed in Table 2C that is to be provided to the responsible Minister, pursuant to sections 6 and 7, section 8 (5) (a) and section 8 (6) of the Act; and

DECLARATION:

In accordance with section 4 of the Act, each of the statutory office holder, authority, tribunal, commission, council, board, institute, committee, organisation or other body specified in the second column of Table 2A, Table 2B and Table 2C respectively is declared to be a public authority for the purposes of section 4 (b) or (c).

In accordance with section 5 of the Act, each of the administrative units specified in the first column is declared to be the appropriate administrative unit in relation to the corresponding sets of public authorities specified in the second column of Table 2A and Table 2B respectively.

In accordance with section 8(5)(a) of the Act, each of the Ministers specified in the first column is declared to be the responsible Minister in relation to the corresponding public authorities specified in the second column of Table 2C.

Table 2A - Annexed Reports

Appropriate Administrative Unit	Public Authority
Chief Minister's Department	<ul style="list-style-type: none">➤ Occupational Health and Safety Council➤ Workers Compensation Supplementation Fund
Department of Justice and Community Safety	<ul style="list-style-type: none">➤ ACT Administrative Appeals Tribunal➤ Agents Board of the ACT➤ Chief Coroner of the Australian Capital Territory➤ Commissioner for Land and Planning➤ Essential Services Consumer Council➤ Guardianship and Management of Property Tribunal

	<ul style="list-style-type: none"> ➤ Mental Health Tribunal ➤ Official Visitor – <i>Remand</i> ➤ Parole Board ➤ Registrar of Co-operative Societies ➤ Children’s Court ➤ Australian Capital Territory Credit Tribunal ➤ Discrimination Tribunal ➤ Residential Tenancies Tribunal ➤ Tenancy Tribunal
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<p>Department of Education, Youth & Family Services</p>	<ul style="list-style-type: none"> ➤ ACT Accreditation and Registration Council ➤ ACT Vocational Education and Training Authority ➤ Childrens Services Council ➤ Official Visitor – <i>Children and Young People Act 1999</i> ➤ <i>Board of Senior Secondary Studies</i>
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Department of Health and Community Care	<ul style="list-style-type: none"> ➤ Chairperson, Chiropractors and Osteopaths Board ➤ Chairperson, Dental Board ➤ Chairperson, Dental Technicians and Dental Prosthetists Registration Board ➤ Chairperson, Medical Board ➤ Chairperson, Nurses Board ➤ Chairperson, Optometrists Board ➤ Chairperson, Pharmacy Board ➤ Chairperson, Physiotherapists Board ➤ Chairperson, Podiatrists Board ➤ Chairperson, Psychologists Board ➤ Chairperson, Radiation Council ➤ Chairperson, Veterinary Surgeons Board ➤ Chief Psychiatrist
Department of Urban Services	<ul style="list-style-type: none"> ➤ Agricultural and Veterinary Chemicals Coordination Network ➤ Animal Welfare Authority ➤ Architects Board of the ACT ➤ Bushfire Fuel Management ➤ Conservator of Flora and Fauna ➤ Electrical Licensing Board of the ACT ➤ Environment Protection Authority ➤ ACT Heritage Council ➤ Land and Property Joint Ventures ➤ Plumbers, Drainers and Gasfitters Board of the ACT ➤ Surveyors Board of the ACT

Table 2B – Subsumed Reports

Appropriate Administrative Unit	Public Authority
Department of Treasury	➤ Commissioner for ACT Revenue
Department of Justice and Community Safety	➤ Bushfire Council ➤ Fire Brigade Commissioner ➤ Liquor Licensing Board ➤ Registrar-General's Office ➤ Operations of the <i>Freedom of Information Act 1989</i>
Department of Education, Youth & Family Services	➤ ACT Schools Authority
Department of Urban Services	➤ ACT Planning Authority
Department of Disability, Housing & Community Services	➤ Commissioner for Housing

TABLE 2C – Independent Reports

➤ ACT Cleaning Industry Long Service Leave Board
➤ ACT Construction Industry Long Service Leave Board
➤ ACT Electoral Commission
➤ ACT Government Procurement Board
➤ ACT Insurance Authority
➤ ACT Ombudsman
➤ ACTION Authority
➤ Australian Federal Police - ACT Region
➤ Australian International Hotel School
➤ Building and Construction Industry Training Fund Board
➤ Canberra Institute of Technology
➤ Canberra Public Cemeteries Trust
➤ Canberra Tourism and Events Corporation
➤ Commissioner for the Environment
➤ Commissioner for Occupational Health and Safety
➤ Commissioner for Public Administration
➤ Community Advocate
➤ Community and Health Services Complaints Commissioner
➤ Cultural Facilities Corporation
➤ Director of Public Prosecutions
➤ Discrimination Commissioner
➤ Exhibition Park in Canberra
➤ Gungahlin Development Authority
➤ Gambling and Racing Commission
➤ Health and Community Care Service
➤ Healthpact
➤ Independent Competition and Regulatory Commission
➤ Kingston Foreshore Development Authority
➤ Legal Aid Commission

➤ Nominal Defendant
➤ Office of the Public Trustee
➤ Stadiums Authority
➤ <i>Victims of Crime (Financial Assistance) Act 1983</i>
Territory Owned Corporations
➤ ACTEW Corporation
➤ ACTTAB Ltd
➤ Totalcare Industries Ltd

SCHEDULE 3

Direction on form and content and presentation of financial year annual reports

In accordance with sections 6, 7, 8 and 11 of the Act, each of the persons or public authorities specified in the first column is directed to provide to the person specified in the second column, a report of the type specified in the second column, in such form and including such information as specified in the third column, by the date indicated in the fourth column:

Person providing Report	Type of Report and person to whom Report is to be provided	Form and content of Report	Date by which Report is to be provided
Commissioner for Public Administration [section 6]	Report on the management of the government service as a whole during each financial year, to be provided to the Chief Minister.	In accordance with the relevant guidelines contained in the Chief Minister's 'Annual Reports Directions' dated May 2002 as varied from time to time.	8 September each year
Chief Executive of an administrative unit [section 7]	Report on the operations of the administrative unit during each financial year, to be provided to the responsible Minister.	In accordance with the relevant guidelines contained in the Chief Minister's 'Annual Reports Directions' dated May 2002 as varied from time to time.	8 September each year
Public Authority providing an annexed report [pursuant to sections 8 (1), (2) and (3), and section 11] – see Schedule 2, Table 2A	Report on the operations of the authority during each financial year, to be provided to the Chief Executives of the appropriate administrative unit.	In accordance with the relevant guidelines contained in the Chief Minister's 'Annual Reports Directions' dated May 2002 as varied from time to time.	21 August each year
Public Authority making an independent report [pursuant to section 8(5)(a), section 8 (6), and section 11] – see Schedule 2, Table 2C.	Report on the operations of the authority during each financial year, to be provided to the responsible Minister.	In accordance with the relevant guidelines contained in the Chief Minister's 'Annual Reports Directions' dated May 2002 as varied from time to time.	8 September each year

Public Authority providing a subsumed report [pursuant to section 8(5)(b), section 8 (7) and section 11] – see Schedule 2, Table 2B.	Information about the operations of the authority during each financial year, to be provided to the Chief Executives of the appropriate administrative unit.	In accordance with the relevant guidelines contained in the Chief Minister’s ‘Annual Reports Directions’ dated May 2002 as varied from time to time.	21 August each year
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SCHEDULE 4

Direction on form and content and presentation of calendar year annual reports

In accordance with section 10 of the Act, each of the public authorities specified in the first column is directed to provide to the person specified in the second column a report of the type specified in the second column, in such form and including such information as specified in the third column, by the date indicated in the fourth column:

Public Authority providing Report	Type of Report and person to whom Report is to be provided	Form and content of Report	Date by which Report is to be provided
Canberra Institute of Technology	Report on the operations of the authority during each year, to be provided to the responsible Minister.	In accordance with the relevant guidelines contained in the Chief Minister's 'Annual Reports Directions' dated May 2002 as varied from time to time.	11 March each year
Nominal Defendant	Report on the operations of the authority during each year, to be provided to the responsible Minister.	In accordance with the relevant guidelines contained in the Chief Minister's 'Annual Reports Directions' dated May 2002 as varied from time to time.	11 March each year

Schedule 5

Chief Minister's Annual Reports Directions dated June 2003.



AUSTRALIAN
CAPITAL TERRITORY

Chief Minister's Annual Reports Directions

June 2003
Chief Minister's Department

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TIMETABLE FOR ANNUAL REPORTS

Critical Date

Action

June:

- *Chief Minister's Annual Reports Directions* tabled in the Legislative Assembly.
- Annual report information session for all officers coordinating annual reports.
- Start writing reports.
- Organise editing and publication process.

30 July:

- To meet presentation deadlines, Certified Financial and Performance Statements must be submitted to the Auditor-General no later than this date.

21 August:

- Public Authorities making subsumed or annexed reports to provide information or reports to relevant Chief Executive.

8 September:

- Chief Executives of Administrative Units and Public Authorities making independent reports must present annual reports to responsible Ministers by 8 September. (The Act requires presentation within 10 weeks of 30 June.)
- All annual reports or statements explaining delay must be tabled within six sitting days of presentation.
- *All reports will be tabled in the Legislative Assembly during 23-25 September 2003 sitting week.*

11 March 2004:

- Public authorities reporting on a calendar year basis must present reports to responsible Minister.

INTRODUCTION

Legislative Framework

The *Annual Reports (Government Agencies) Act 1995* (the Annual Reports Act) sets the framework for annual reporting across the ACT public sector. This framework includes identifying which public bodies provide annual reports; prescribing the format of reports; and deadlines for presentation and tabling of reports.

The Chief Minister's Annual Reports Directions are issued under this legislation and provide more detailed requirements for reporting. The Directions apply consistent reporting requirements across the public sector, so that public accountability is enhanced through the presentation of timely and performance-oriented information.

Reporting Entities

The Annual Reports Act refers to two main kinds of reporting entities – administrative units and public authorities.

For the purposes of the Act, public authorities fall into three categories:

- those providing independent reports to a Minister;
- those providing reports to a Chief Executive for attachment to an administrative unit report (annexed reports); and
- those providing information to a Chief Executive for inclusion in an administrative unit report (subsumed reports).

Reporting period

The reporting period is 1 July to 30 June each year, unless varied by direction of the Chief Minister to take account of calendar year operations of specific authorities. If a calendar year report is annexed to another agency report, the difference in reporting periods should be made clear.

Audience

Annual reports are the principal way in which agencies account for management performance through Ministers to the Legislative Assembly and the community. Annual reports are key accountability documents.

Annual Reports are also a source of information and reference about the performance of agencies and service providers for other stakeholders, educational and research institutions, the media and the public.

They are also key reference documents and documents for internal management. They form part of the historical record.

The Directions represent standard minimum requirements for reporting. Cost containment should be considered when publishing reports. While agencies with a commercial or business focus may wish to use their annual reports for marketing and promotion, it may be more appropriate and economical to publish promotional material separately. (See Publication Standards.)

Summary of the Act

The Annual Reports (Government Agencies) Act 1995:

- requires Chief Executives of administrative units and the Commissioner for Public Administration to present reports to the relevant Minister within 10 weeks of the end of the reporting period;
- defines the reporting requirements of other reporting entities, referred to as public authorities;
- provides that public authorities can be directed to provide either:

- ◆ reports to the responsible Minister (referred to in the Directions as independent reports);
 - ◆ reports to the appropriate Chief Executive for attachment to the administrative unit report (referred to as annexed reports); or
 - ◆ information to the appropriate Chief Executive for inclusion in the administrative unit report (referred to as subsumed reports);
- permits the Chief Minister to make directions about the form and information contained in annual reports;
- permits the Chief Minister to set deadlines for annual reports or provision of information by public authorities;
- permits application to the Chief Minister for extension of time limits at least 21 days before reports are due. If dates cannot be met, reporting entities must provide a written statement to the Minister explaining the delay at least 14 days before the due date. These statements are either tabled in the Legislative Assembly or included in the report as appropriate;
- requires Ministers to table annual reports within 6 sitting days of receipt; and
- provides for the requirements of the Annual Reports Act to be read in addition to the requirements of other laws.

Timing for presentation of reports

Under the Annual Reports Act, administrative units, the Commissioner for Public Administration and public authorities making independent reports must present reports to the relevant Minister by **8 September** each year (i.e. 10 weeks from the end of the reporting period).

Under the Act, all reports must be tabled within **6 sitting days** of presentation. The Government has agreed that reports shall be tabled before the **end of September**.

Annexed or subsumed reports must be provided to the relevant Chief Executive by **21 August** each year in a form suitable for inclusion in an administrative unit report.

Public authorities reporting on a calendar year basis must present their reports by **11 March** each year.

The Act makes specific provision for informing the Minister and the Assembly if reports will be late and the reasons for failure to comply with the deadlines.

If deadlines cannot be met, a written explanation must be provided to the relevant Minister **not less than 14 days before the deadline**. The Minister **must** then table this statement within **6 sitting days** of receipt.



A timetable for annual reports is at page 4.

Responsibilities of Chief Executives and other key office holders

The responsibility for reporting rests with Chief Executives, Chief Executive Officers or relevant statutory office holders or appointees who make independent reports. In signing transmittal certificates, they certify that reports are prepared in accordance with the Annual Reports Act and the Directions. In the case of administrative unit reports, this means that prescribed annexed and subsumed reports are included in the report. They should also identify any statutory requirements for reporting.

If annexed or subsumed reports are not provided in time for inclusion in the administrative unit report, the Chief Executive fully discharges his or her responsibility by including an appropriate note in the transmittal certificate.

Changes to organisational structures or reporting lines

Changes to administrative structures may affect annual reporting requirements. Chief Executives must report for the full year on all agencies under their control at the end of the reporting period. Information on administrative arrangements can be obtained from:

Contact: Cabinet Office
Chief Minister's Department
 620 50459

Responsibility for more than one agency

Some Chief Executives may be responsible for more than one reporting entity. The decision to publish separate or consolidated reports rests with the Chief Executive in consultation with the appropriate Minister(s).

Reporting to more than one Minister

Where Chief Executives report to more than one Minister, they should furnish copies of annual reports to each Minister.

Publication Standards

All agencies must comply with the ACT Government Publication Standards for Hard Copy Publications outlined in Best Practice Note 6.7, available from www.psm.act.gov.au/legislation.htm. Annual reports should be modest documents.

The Standards already provide that:

- covers must not exceed three colours;
- white, recycled and uncoated paper must be used; and
- multiple colours must be avoided – colour pages may be used to differentiate between sections.

In addition, the following requirements apply to annual reports, unless it is cheaper to use digital technology to produce the report:

- reports should use no more than three print colours. Black or shades of black will be considered a colour;
- it is permissible to use additional colours if required to adequately represent charts and graphics;
- no full colour photography is to be used; and
- the use of photographs generally is to be kept to a minimum.

All annual reports should be placed on ACT Government Internet sites as soon as possible after tabling. Agencies publishing on disc or on the ACT Government Internet site, must provide 40 printed copies for tabling in the Legislative Assembly.

Where possible, agencies must use an electronic format that can be read by translation software used by people with disabilities. If this is not possible, agencies must provide access in another form, with reference to this on the agency homepage. For example, agencies should make arrangements to provide e-mail copies in Word format on request.

Electronically published reports must also comply with the Annual Report Directions. Further advice is available from:

Contact: Publishing Services
Department of Urban Services

Copyright ACT 1968

A copy of the annual report must be sent to the Australian National Library within one month of presentation to the Minister in accordance with *section 201 of the Copyright Act 1968 (Cth)*.

SUGGESTED FORMAT OF ANNUAL REPORTS

1. Transmittal Certificate

2. Overview and Major Achievements

- Organisational Profile and Content
- Chief Executive Summary
- Corporate Governance
- External Scrutiny
- Objectives, Achievements and Major Issues

3. Financial and Performance Reporting

- Financial and performance statements/audit opinion.

4. Whole of Government Issues

Key Issues

- Community Engagement
- Aboriginal and Torres Strait Islander Reporting
- Multicultural Framework
- Fraud Prevention
- Equity and Diversity
- Justice Options & Prevention Policy Framework

Resources and Ownership Agreement Reporting

- Ownership Agreement
- Certified Agreement
- Staffing Profile
- Australian Workplace Agreements
- Workers' Compensation
- Learning and Development
- Consultancy and Contractor Services
- Capital Works Management
- Asset Management Strategy

Statutory Requirements

- Occupational Health and Safety
- Commissioner for the Environment
- Public Interest Disclosure
- Government Contractual Debts (Interest)
- Freedom of Information Statement
- Ecologically Sustainable Development

5. Annexed Reports

All annexed reports must be included here. Subsumed reports may be included here or incorporated elsewhere in the report. (Annexed and subsumed reports are listed against relevant administrative units at Attachment B of the Directions.)

6. Appendices

The following appendices must be included as appropriate:

- Auditor-General Reports
- Inquiries and reports by Legislative Assembly Committees
- Legislation Administered by the Agency

Relevant Section in Directions	
Pgs 12-13	
PART A Pgs 14-22	
PART B Pgs 23-28	
PART C Pgs 29-42	
-	Pgs 29-31
-	Pgs 32-37
-	Pgs 38-43

- Regulatory Activities
- Advisory and Consultative Boards and Committees
- Service Purchasing Arrangements/Community Grants Assistance/Sponsorship
- Other Sources of Information

7. Compliance Index

A compliance index must be included at the end of the report.

DETAILED INSTRUCTIONS FOR ANNUAL REPORTS



These are the Directions made for the purposes of section 7(2), section 8(2), section 8(5)(b), section 8(6) and section 8(7) of the *Annual Reports (Government Agencies) Act 1995*.

Transmittal Certificates

ALL reports must include a transmittal certificate on agency letterhead signed by the Chief Executive, Chief Executive Officer or the statutory office holder producing the report. Reports for agencies with a governing board must have a transmittal certificate signed by both the Chair of the board and the Chief Executive Officer.

The transmittal certificate must state that the report:

- has been prepared under, in the case of administrative units, section 7(1) or, in the case of public authorities making independent reports, section 8(5)(a) of the *Annual Reports (Government Agencies) Act 1995*;
- is in accordance with requirements of the Chief Minister's Annual Reports Directions;
- is an honest and accurate account, containing all material information for the reporting period;
- meets requirements of any other relevant legislative requirements; and
- must be tabled in the Legislative Assembly by the Minister within 6 sitting days of receipt of the report in accordance with section 14 of the *Annual Reports (Government Agencies) Act 1995*.

The following is a minimum requirement:

This Report has been prepared under section 7(1) [reference for administrative units] section 8(5)(a) [reference for public authorities making independent reports] of the Annual Reports (Government Agencies) Act 1995 and in accordance with the requirements referred to in the Chief Minister's Annual Reports Directions. It has been prepared in conformity with other legislation applicable to the preparation of the Annual Report by the [Name of Agency].

I hereby certify that the attached Annual Report is an honest and accurate account and that all material information on the operations of [Name of Agency] during the period has been included and that it complies with the Chief Minister's Annual Reports Directions.

Section 14 of the Annual Reports (Government Agencies) Act 1995 requires that you cause a copy of the Report to be laid before the Legislative Assembly within six sitting days of receiving the Report.

Signed and dated by[Chief Executive, Chief Executive Officer and/or Chair or Statutory Officer Holder]

Aids to Access

The report must include:

- a table of contents;
- an alphabetical index;
- a compliance index;
- a glossary if necessary to explain abbreviations or technical terms used;
- reference to contact officers (with contact details) for reporting purposes;

- reference to related annual reports; and
- a website address for the agency and where the report can be accessed.

Where possible the report should include:

- internal cross referencing between the text and any related appendices, and the relevant part of the financial statements; and
- in alphabetical indexes, reference to financial statements and appendices containing substantive information about an agencies performance.

If the previous annual report contains any significant statement on a matter of fact that has proved to be wrong in a material respect, the annual report must include information to correct the record.

Part A – Overview and Major Achievements

Directions for Administrative Units

Overview of Agency Performance

Part A of the report provides an overview of the administrative unit, its operational environment, and the major achievements during the year. This part of the report should link the outputs described in detail in the performance statements with the achievement of Government outcomes. It should include strategic level analysis of the impact of the agency's outputs described in the statements of performance elsewhere in the report. Descriptions of activities should be limited, focusing instead on achievements of objectives and results and the impact of the agency's activities over the year.

Information should be presented in a concise and accessible way, but with sufficient information to allow the reader to make informed judgements on performance. The agency should recognise the diverse needs and backgrounds of stakeholder groups and should make information available in a manner that is responsive to the maximum number of users while still maintaining a suitable level of detail.

Report Format

Annual Reports must comply with the following format.

Organisational Profile and Content

- Functions and objectives of the agency;
- Mission or values statement;
- Objectives and Outcomes;
- Organisational environment, including relationship to other agencies within the Minister's area of responsibility.

This part of the report must include an organisational structure or chart describing the administrative unit and its senior management structure and identifying links with output classes. The chart should also identify the links between performance measures (outputs) and organisational units. Any substantial organisational changes in the reporting year should be explained.

Chief Executive Overview

➤ **Chief Executive's Summary & Overview of Major Achievements & Issues**

This is the opportunity for the Chief Executive to provide an overall assessment of what was achieved during the year, setting the context for the more detailed information in subsequent parts of the report. This part of the report may reflect some of the key measures in the Chief Executive's performance agreement.

Corporate Governance

The annual report must include a statement of the structures and processes that the agency had in place during the year to implement the principles and objectives of corporate governance. This includes:

- the names of the senior executive and their responsibilities reconciled against agency's organisational and output structure (Agencies may choose to locate this information in the "Chief Executive's Summary" section);
- senior management committees, their roles, and membership;
- corporate and operational plans and associated performance reporting and review;
- internal audit arrangements including the approach adopted to identifying areas of significant operational or financial risk, and arrangements in place to manage those risks;
- the agency's policies and practices on the establishment and maintenance of appropriate ethical standards;
- how remuneration for senior executives is determined (noting this will be a standard entry referring to the Remuneration Tribunal); and
- any other names of significant committees of the agency, and details of membership.

External Scrutiny

The annual report must provide information on the most significant developments in external scrutiny of the agency and the agency's response, including particulars of:

- judicial decisions and decisions of administrative tribunals that have had, or may have, a significant impact on the operations of the department;
- reports on the operations of the department by the Auditor-General (other than the report on financial statements), a Legislative Assembly committee or the ACT Ombudsman; and
- interaction with Commonwealth bodies such as the Commonwealth Grants Commission or the Productivity Commission may also be relevant.

Objectives, Achievements and Major Issues

➤ **Key Achievements & Major Issues Encountered**

The report should enable the reader to understand the agency, including its achievements, setbacks and the issues it faces. As a guide, this will usually entail answering the following questions.

- What is the agency's purpose?
- Who are the agency's clients/customers and stakeholders?
- What did the agency intend to achieve?
- What did it achieve?
- How did it achieve what it did?

Key achievements should be analysed against the organisational objectives or key result areas. This may be organised around assessment of the performance of major organisational units within the agency. The focus must be on the achievement of key objectives and performance rather than a description of activities. Where relevant, achievements should be linked to strategic elements of Government policy, Government outcomes and budget themes as described in the Budget Papers and business plans.

Analysis of agency performance should, where possible, refer to the achievement of organisational objectives through greater efficiency within existing resources (that is, through delivery of a higher level of outputs, an improved operating result or greater focus on core business). The discussion should, wherever possible, include brief benchmarking or other comparisons that indicate performance levels. Performance shortfalls should also be identified.

A description of the major problems and issues that have arisen should also be included. This should include the reasons and details for any significant cost overruns, or changes to the timing of major works or programs.

The analysis of performance should also cover, at an overview level, the agency's role in administration of legislation or other regulatory activities and the performance during the year.

Some analysis of financial performance may be included here as relevant to highlight information contained in the financial statements. (This could also be included as a preface to the financial and performance statements.)

A corporate overview of the agency provides the opportunity to analyse key management issues or initiatives; human resource management initiatives; organisational change etc.

➤ **Future Direction**

The report must refer to the agency's future directions and issues facing the agency in the immediate future.

Directions for Public Authorities

1. Public Authorities Presenting Independent Reports

This part of the Directions applies to Public Authorities with independent reporting obligations. These Authorities are set out at Attachment A. Territory Owned Corporations are included within this category.

These Directions must be read in addition to any specific reporting requirements in relevant legislation (eg the legislation creating the public authority). To the extent that there is any inconsistency with legislative requirements and these Directions, the legislative requirements apply.

Proposed Format

As these Directions cover a range of different reporting entities, some references may not be relevant to all public authorities. The headings proposed below are intended as a guide to preparing reports. Authorities must specifically indicate in the Report's Compliance Index those areas that are not relevant (i.e. mark N/A).

Reporting Deadline

Public authorities preparing independent reports must present their annual reports to the responsible Minister by **8 September** each year.

If the previous annual report contains any significant statement on a matter of fact that has proved to be wrong in a material respect, the annual report must include information to correct the record.

Overview

This is the opportunity for the Chief Executive Officer, statutory office holder or Board Chair to assess what was achieved during the year, setting the context for the more detailed information in subsequent parts of the report.

Organisational Profile

- **Mission and objectives**
- **Governance and Organisation structure** – A statement of the corporate governance practices that the entity has in place during the reporting period. If a practice had been in place for only a part of the period, the entity must state the period during which it had been in place. This section must identify the responsible Minister
- For Authorities with a governing board, details must include:
 - ◆ board composition including the mix of executive and non-executive board members, the criteria for membership, procedures for appointing board members and the personal details of each board member including qualifications and experience;
 - ◆ frequency of and members' attendance at meetings;
 - ◆ policies relating to the appointment and retirement of board members;
 - ◆ the main procedures for establishing and reviewing remuneration arrangements for the Chief Executive Officer and non-executive board members;
 - ◆ the oversight of the preparation of the entity's financial statements and internal controls, including the composition and responsibilities of audit committees;
 - ◆ intended audit arrangements including the approach adopted to identify areas of significant risk and to putting arrangements in place to manage them;
 - ◆ policies on the establishment and maintenance of appropriate ethical standards, including whether a code of ethics or code of conduct has been established;
 - ◆ the resources that are made available to board members to assist them to carry out their duties, including access to independent professional or legal advice;
 - ◆ names of significant committees of the entity;
 - ◆ membership of those committees;
 - ◆ titles of senior offices within the entity;
 - ◆ an organisational chart indicating functional responsibilities; and
 - ◆ corporate and operational plans and associated performance reporting and review.
- **Legislative framework and operational environment** – outline of relevant legislation, statutory powers and functions, as well as any significant changes through the year. Where relevant, the report should include information about subsidiaries, joint ventures or partnerships.

Corporate Overview

A corporate overview should include comprehensive analysis of key management issues or initiatives, human resource management issues (such as occupational health and safety and equal employment opportunity or equity and diversity programs) and organisational change. Major organisational changes must be fully explained. Reference should be made to key planning documents (such as strategic plans).

This part should include significant developments in external and internal scrutiny of the agency. This could cover recommendations by Legislative Assembly Committees, Auditor-General or Ombudsman reports or decisions of administrative tribunals, or internal measures such as management reviews, development of codes of conduct, risk assessments, fraud prevention activity or internal audit activity.

Operations

This part of the report must cover the operations of the authority. Key achievements should be analysed against the organisational objectives or key result areas. This will involve analysis of how well the agency has achieved its objectives and may involve reporting against:

- key performance measures such as in performance agreements, statements of intent, or business plans; and
- performance of any statutory functions or duties.

Analysis of authority performance must include reference to the achievement of organisational objectives through greater efficiency within existing resources (that is, through delivery of a higher level of outputs, an improved operating result or greater focus on core business). This discussion should, wherever possible, include brief benchmarking or other comparisons that indicate performance levels.

A description of the major problems and issues that have arisen should also be included. This should include the reasons and details for any significant cost overruns, delays to, or changes to the timetable of major works or programs. Performance shortfalls should also be identified.

Where the authority has financial reporting obligations, the report should also include an analysis of financial position and performance. The report must provide some insights into the authority's future directions.

Links with Financial Reporting

The Overview should provide strategic level analysis of major achievements. Where agencies have reporting obligations under section 59 of the *Financial Management Act 1996* (i.e. they must provide output-based performance information with financial statements), this should be consistent with, but not repeat, the detailed information included in the financial and performance statements.

2. Public Authorities Presenting Subsumed or Annexed Reports

This part of the Directions applies to public authorities making subsumed or annexed reports. These Authorities are set out at Attachment B.

Reporting Requirements

In addition to specific reporting requirements in other legislation (for example, legislation creating the relevant statutory office or body), these public authorities shall report on major activities and the exercise of statutory powers and functions during the reporting year.

The entries must be concise and provided in a form and style consistent with the relevant administrative unit report.

Reporting Deadline

Public authorities whose reports are subsumed in or annexed to administrative unit reports must provide the report or information to the Chief Executive of the responsible administrative unit by **21 August** each year.

Other Reporting Requirements

In addition to any financial and performance reporting obligations referred to in Part B of these Directions, public authorities should check each entry in Part C of the Directions to ensure they meet all other reporting requirements.

If the previous annual report contains any significant statement on a matter of fact that has proved to be wrong in a material respect, the annual report must include information to correct the record.

Part B - Financial and performance reporting

Directions for Administrative Units


Management Discussion and Analysis Reporting

The following information does not form part of the audited financial statements but is a requirement for inclusion in all annual reports.

Narrative information is to be included in annual reports to assist users (including Members of the Legislative Assembly) to more completely understand the information presented. The Management Discussion and Analysis (MD&A) information is not directly subject to audit as it does not form part of the annual financial statements. However, in accordance with Audit Standard 212 (*Other Information in Documents Containing Audited Financial Reports*), the Auditor-General may review the MD&A information for consistency with information contained in the financial statements.

MD&A information must be included immediately prior to the annual financial statements.

For further information refer to the MD&A Better Practice Guideline on the Department of Treasury Accounting website:
(www.treasury.act.gov.au/accounting).

Contact: Accounting
Department of Treasury
 620 70207

Annual Financial Statements

Annual reports must include annual financial statements prepared in accordance with section 27 of the *Financial Management Act 1996* (the FMA) and in the form set out in the Accounting Policy Manual and Model Financial Statements.

It is intended that Audit Opinions will be available in time to meet reporting deadlines. Where available, Audit Opinions must be included in annual reports presented to the Minister. Audit opinions must be included in tabled reports.

To provide easier access to the information, it may be useful to include an index of financial and performance statements.

FMA Requirements

Section 27 of the FMA sets financial and performance reporting requirements for departments (for the purposes of the FMA, this means administrative units or prescribed parts or groupings of administrative units).

The section requires annual financial statements to be prepared in accordance with generally accepted accounting practice and in a form that facilitates comparison between the final financial position of the department for the year and the forecast financial position contained in the previous budget papers.


The financial statements must include:

- a statement of financial performance;
- a statement of financial position;
- a statement of appropriation;
- a cash flow statement;
- a statement of the performance of the department in providing each class of outputs provided during the year that:
- compares the actual annual performance against the projected performance contained in the budget papers for the year;
- gives details of the extent to which the projected performance criteria contained in the budget in relation to the provision of outputs were satisfied;
- a statement of accounting policies adopted by the department; and
- any other statements that are necessary to fairly reflect the financial position of the department during the year and at the end of the year.

Accounting Policy Manual / Model Financial Statements

The Model Financial Statements contain guidelines that set out the format for section 27 requirements except for the statement of performance. Guidelines for the statement of performance can be found in the Accounting Policy Manual.

Financial and performance reporting must be in accordance with the Model Financial Statements; Accounting Policy Manual; accounting standards; urgent issues group's pronouncements; and generally accepted accounting practice (GAAP). The financial and performance statements should also take account of guidance released from time to time through Department of Treasury finance memoranda.

Contact: Accounting
Department of Treasury
 620 70207

Audit Requirements

The FMA requires that annual financial statements be submitted to the Auditor-General as soon as practicable after they are prepared. Under the FMA, the Auditor-General is required to prepare Audit Opinions as soon as practical after receiving financial and performance statements. To meet reporting deadlines, Departments must provide their financial and performance statements to the **Auditor-General no later than 30 July**. This provides the Auditor-General with the 30 day audit period required under the *Auditor-General Act 1996*, so that the audited financial and performance statements can be available for presentation to Ministers **by the 8 September** presentation date. Earlier submission of statements wherever possible will help ensure the audit of all agency statements in time to meet reporting deadlines.

Tabling Audit Opinions

Under the FMA, responsible Ministers must table annual financial statements and a copy of the Auditor-General's Audit Opinion within 6 sitting days of receipt. Tabling of the annual report, which must include the Audit Opinion, will meet FMA requirements.

Directions for Public Authorities

Application

These requirements apply to public authorities with financial reporting obligations under the FMA (that is, public authorities that fall within the definition of Territory authority in the FMA) or the *Territory Owned Corporations Act 1990*. The Directions are intended to supplement the prescribed requirements of that legislation.


Management Discussion and Analysis Reporting

The following information does not form part of the audited financial statements but is a requirement for inclusion in all annual reports.

Narrative information is to be included in annual reports to assist users (including Members of the ACT Legislative Assembly) to more completely understand the information presented. The Management Discussion and Analysis (MD&A) information is not directly subject to audit as it does not form part of the annual financial statements. However, in accordance with Audit Standard 212 (*Other Information in Documents Containing Audited Financial Reports*), the Auditor-General may review the MD&A information for consistency with information contained in the financial statements.

MD&A information must be included immediately prior to the annual financial statements.

For further information refer to the MD&A Better Practice Guideline on the Department of Treasury Accounting website:
(www.treasury.act.gov.au/accounting).

Contact: Accounting
Department of Treasury
 620 70207

Annual Financial statements

Annual reports must include annual financial statements prepared in accordance with section 59 of the FMA or section 22 of the *Territory Owned Corporations Act 1990*.

It is intended that Audit Opinions will be available in time to meet annual report deadlines. Where available, the Audit Opinion must be included in annual reports presented to the Minister. Audit Opinions must be included in tabled reports.

FMA Requirements

Under section 59 of the FMA, Territory authorities must prepare financial statements in accordance with generally accepted accounting practice and in a form that facilitates comparison between the financial operations of the agency and estimates in its statement of intent for the year.

In accordance with section 59(3)(b), this will include statements of performance in achieving the objectives specified in the statement of intent, which in turn included performance criteria and other measures by which performance may be assessed in relation to the authority's objectives.

The FMA requires a statement of responsibility signed by the Chief Executive Officer of the authority. This is to be included in the annual report.



The Accounting Policy Manual and Model Financial Statements should be used as a guide by agencies to the Government's accounting policy requirements.


Audit Issues

Under the FMA, the Auditor-General is required to prepare Audit Opinions as soon as practical after receiving financial and performance statements. Authorities are required to provide their financial and performance statements to the Auditor-General by 30 July. This will give the Auditor-General the opportunity to undertake the necessary audits so that the audited financial and performance statements can be available for presentation to Ministers by the 8 September due date and that completed annual reports are available for tabling in the Assembly. Earlier submission of statements wherever possible will help ensure the audit of all agency statements in time to meet reporting deadlines.

Tabling

The FMA requires the responsible Minister to table financial statements and the audit opinion within 6 sitting days of receipt. Tabling of an annual report with the audited financial and performance statements will meet FMA requirements. If Audit Opinions are not available, separate tabling of the audited statements is required to meet FMA requirements.

The *Territory Owned Corporations Act 1990* requires that the Portfolio Minister table the annual report within 6 sitting days of receipt of the report. Under section 22(1)(d) of that Act, the report must include the Audit Opinion.

Contact: Accounting
Department of Treasury
 620 70207

Part C – Whole of Government Issues

Reporting Requirements

Information in this part of the report will:

- permit monitoring of achievements against key issues;
- permit monitoring of certain resources, including, where relevant, reporting against Ownership Agreements; and
- meet statutory obligations such as those under the *Public Interest Disclosure Act 1994* and the *Freedom of Information Act 1989*. (This does not include FMA requirements - this is dealt with in Part B.)

Who Reports?

- All administrative units must report against these entries.
- Public authorities making independent reports will report as relevant. Where reporting against these entries is not required, public authorities must include information about their staffing profile, EEO, fraud prevention or risk management activities in the Corporate Overview. Authorities must specifically indicate in the Report's Compliance Index those areas that are not relevant (i.e. mark N/A).
- Public authorities making annexed or subsumed reports will generally not report on these issues unless particular statutory requirements apply to the statutory entity or office holder - for example, public interest disclosure or freedom of information reporting.

KEY ISSUES

Community Engagement


Reports of administrative units must include:

- details of major community consultation undertaken during the year;
- major service delivery/process improvements implemented throughout the year, including electronic service delivery; and
- details of complaint procedures in place;

Contact: Multicultural and Community Affairs Group
Chief Minister's Department
 620 72382

Aboriginal and Torres Strait Islander Reporting

Administrative units, and where relevant public authorities, are required to report on actions and initiatives taken during the previous year to implement plans in place responding to the *Royal Commission into Aboriginal Deaths in Custody, Bringing Them Home, Journey of Healing and Reconciliation* reports.

Contact: Multicultural and Community Affairs Group
Office of Aboriginal and Torres Strait Islander Affairs
Chief Minister's Department
 620 78708

Multicultural Framework

The *Framework for a Multicultural ACT 2001-2005* was released in May 2001. It sets the following goals:

- embracing cultural and linguistic diversity
- valuing cultural and linguistic diversity
- utilising cultural and linguistic diversity

Administrative units are required to report on their achievements during the previous year against the actions listed in the Multicultural Framework and any other steps taken towards meeting the goals of the Framework.

Contact: Multicultural and Community Affairs Group
Chief Minister's Department

 620 78708

Fraud Prevention

Administrative units must include accurate information on fraud control and prevention strategies in their annual reports. Reports must include:

Prevention

- details of risk assessments conducted;
- fraud control plans prepared (or revised);
- other fraud prevention strategies adopted;
- fraud awareness training.

Detection

- the number of reports or allegations of fraud or corruption received and investigated during the year, and the outcomes of any investigations.

Contact: Public Sector Management and Labour Policy Group
Chief Minister's Department

 620 78700

Equity and Diversity

Administrative units and public authorities providing independent annual reports who employ staff under the *Public Sector Management Act 1994* must report on:

- the status of Equity and Diversity Plans (and Work and Life Balance Plans if work and life balance planning is not incorporated in equity and diversity plans);
- progress and achievements against equity and diversity objectives in the reporting year and strategies and initiatives for the forthcoming year; and
- relevant statistical tables on representation of EEO group members as numbers of total staff by employment groups.

Contact: Public Sector Management and Labour Policy Group
Chief Minister's Department


 620 75365

Justice Options & Prevention Policy Framework

The Justice Options & Prevention Policy Framework was released in March 2003. The framework is based on three outcome areas:

- protection and justice
- options for women
- prevention of violence

Administrative units have identified specific portfolio strategies and actions within these outcome areas and must report each year against achievements. For the first reporting year, agencies may focus more on setting out their portfolio strategies and future priorities. Reporting in subsequent years would be expected to identify progress against strategies.

Contact: Multicultural and Community Affairs Group
(ACT Office for Women)
Chief Minister's Department
 620 70961

RESOURCE AND OWNERSHIP AGREEMENT REPORTING

Ownership Agreement

Administrative unit ownership agreements may have commitments to incorporate elements of reporting against ownership agreements into annual reports. This information should be included in addition to the following requirements.

Certified Agreements

Administrative unit certified agreements may have commitments to incorporate elements of reporting into annual reports. This information should be included in this section.

Staffing Profile

All agencies must show the total number of employees, including Executives, by Full Time Equivalents (FTE) in the following categories:

- whether employed under the *Public Sector Management Act 1994* or other legislation, including the numbers of men and women employed;
- classification, including the numbers of men and women in each classification;
- full-time and part-time staff number, including the numbers of men and women in each category; and
- category of employment (i.e. temporary or permanent), including the numbers of men and women in each category.

Each administrative unit must also include an agency profile indicating the number of male and female staff in each major organisational unit.

Staffing information must be consistent with pay 26 data provided for the *2002-2003 State of the Service Report* and any associated whole-of-government statistical reporting, excluding casual staff who did not receive a pay entitlement in pay 26. Any variation from these figures must be explained.

Contact: Public Sector Management and Labour Policy Group
Chief Minister's Department

 620 75995

Australian Workplace Agreements

Staffing Profile reporting must also include information on staff covered by an Australian Workplace Agreement (AWA). This must include:

- total number of staff covered by an AWA;
- number of AWAs entered;
- number of AWAs currently being negotiated;
- number of AWAs awaiting approval from the Office Employment Advocate;
- number of AWAs terminated/lapsed (including formal terminations and those that have lapsed due to staff departures);
- duration of the AWA; and
- the range of remuneration payable in the classifications for collective and individual agreements.

Contact: Public Sector Management and Labour Policy Group
Chief Minister's Department

 620 76207

Workers' Compensation

Agencies that pay a first-tier workers' compensation premium are required to report the following:

- number of new workers' compensation claims for the twelve (12) months to the end of February each year. This corresponds to the period used for the calculation of the workers' compensation premium; and
- number of open compensation claims as at 28 February each year.

Contact: Public Sector Management and Labour Policy Group
Chief Minister's Department

 620 50349

Learning and Development

Administrative unit reports must include information on:

- status of Agency Learning & Development Planning;
- total \$ expenditure on learning and development;
- uptake of Executive Leadership Development Program;
- at least three key Agency Learning & Development priorities and how these initiatives are being implemented;
- percentage of staff who have a current Performance Management Plan and/or an Individual Development Plan in place.

Contact: Public Sector Management and Labour Policy Group
Chief Minister's Department

 620 76502

Consultancy and Contractor Services

Agencies* must provide details on the use of consultants and contractors.

Agencies must also provide details on the use of Select Tenders and non-prequalified consultants and contractors engaged for construction related activities. Prequalification is applicable for the engagement of consultants where the project (fee and construction) value is over \$50,000 and study value is over \$10,000. For construction projects, contractors must be prequalified where the project is over \$100,000.

Reports are to be categorised according to outputs and must include the following:

- name of consultant/contractor
- description of consultancy/contract
- cost
- area of agency managing consultancy/contract
- date contract let
- reason for use of select tender
- reason for use of non-prequalified construction supplier (construction industry consultants and contractors only)

A statement should be included to the effect that the processes used to select and manage contractors and consultants were consistent with the ACT Government Procurement Guidelines and Circulars and the Consultancy Guidelines: *Achieving the Effective Use of Consultants in the ACT Public Service*. Strategic partnerships should also be identified.


Do not report on:

- consultancies where the total cost for the financial year is under \$5,000;
- contractors where the total cost for the financial year is under \$15,000;
- Commonwealth funded projects;
- projects funded from other agencies;
- internal consultancies - for example, consultancies provided by Totalcare Industries.

The individual consultancies and contracts below the reporting limit should be reported by output category as a total amount expended.

Consultants are a form of external labour contracted to provide high level managerial, professional or technical advice. Contractors are external organisations or persons contracted to perform specific or routine tasks.


**This applies to all agencies with financial reporting obligations under the FMA (i.e. administration units and relevant public authorities other than Territory Owned Corporations).*

Contact: Procurement Policy
Department of Treasury
 620 75876

Capital Works Management

All reporting entities with financial reporting obligations under the FMA or the *Territory Owned Corporations Act 1990* must include the following information about their capital works projects in their annual reports:

- a list of all projects (including expenditure on minor new works) completed including:
 - ◆ results and final costs compared to original estimates limits;
 - ◆ completion dates compared to initial estimates;
- a status report on all projects under construction by year of original approval by the Government (this includes projects physically but not financially completed), including expenditure to date, and anticipated final cost;
- reconciliation of Total Current Year Funding;
- reconciliation of Total Current Year Actual Expenditure - Against Financing;
- reconciliation of Total Current Year Actual Expenditure; and
- a status report on the progress of all projects funded for feasibility and forward design.

Contact: Financial and Budgetary Management
Department of Treasury
 620 50527

Asset Management Strategy

Any reporting agency with an Ownership Agreement must report on the usefulness, practicality and effectiveness of the Asset Management Strategy in annual reports. (Note: there may be additional reporting obligations built into the Ownership Agreement.) Ecologically Sustainable Development reporting may cover this area and should be cross-referenced should this occur.

The following key management areas should be covered:

- office accommodation, including movement towards the 15 square metres per office employee target and future accommodation strategies to meet this target;
- asset management improvements such as asset maintenance planning, major property upgrades, condition audits, property valuation, asset recording, performance/utilisation, and identification of surplus property;
- energy reduction management strategy to meet targets set in the *ACT Greenhouse Strategy*; and
- results and implications of condition audits.

Contact: Property
Department of Urban Services
 620 52889


STATUTORY REQUIREMENTS

Occupational Health and Safety

Section 91A of the *Occupational Health and Safety Act 1989* (the OH&S Act), as modified by the *Public Sector Management Act 1994* (PSMA), requires administrative units and Territory Instrumentalities (see PSMA definition and exceptions) to report on the following:

- the OH&S policy of the agency during the financial year, including details of:
 - ◆ any agreements with employees about occupational health and safety;
 - ◆ the establishment of occupational health and safety committees; and
 - ◆ the selection of health and safety representatives;
- measures taken during the year to ensure the health, safety and welfare at work of all staff;
- statistics about accidents or dangerous occurrences that required the giving of notices under section 85 of the OH&S Act;
- any investigations conducted during the year, including details of all:
 - ◆ tests conducted on any plant, substance or thing in the course of such investigations;
 - ◆ directions given to the agency under section 78 of the OH&S Act;
 - ◆ notices given to the relevant agency under sections 76 and 77 of the OH&S Act; and
- details of injury prevention programs initiated or implemented during the year.

Statistical reports of accidents/ dangerous occurrences are available from Government Workplace Safety Support.

Contact: Public Sector Management and Labour Policy Group
Chief Minister's Department
 620 50349

Commissioner for the Environment

Section 23 of the *Commissioner for the Environment Act 1993* requires administrative units and other reporting entities to report or provide the following information:

- requests for staff to assist in the preparation of the State of the Environment Report;
- assistance provided in response to such a request;
- investigations carried out by the Commissioner of any activities carried out by the agency; and
- recommendations made by the Commissioner following an investigation of the agency's activities, and any actions taken in response to those recommendations.

Contact: Office of the Commissioner for the Environment
 620 72627

Public Interest Disclosure


Agencies required to produce an independent annual report must also report on the public interest disclosures they receive and handle.

The *Public Interest Disclosure Act 1994* (PID Act) requires the following details:

- a description of the procedures maintained by the agency during the year;
- statistics relating to the year:

- ◆ number and type of disclosure received;
- ◆ number of disclosures investigated;
- ◆ number of disclosures referred by other agencies;
- ◆ details of disclosures that were referred elsewhere:
 - the total number referred;
 - the identity of the other agency;
 - the number and type of disclosures referred to each agency;
- ◆ the number of disclosures on which the agency declined to act under section 17 of the PID Act;
- ◆ the number of disclosures substantiated by investigation;
- details of remedial action on each substantiated disclosure; and
- details of remedial action taken on and/or for Ombudsman recommendations.

Note: *type of disclosure* refers to the conduct described in section 4(2) of the PID Act.


Contact: Public Sector Management and Labour Policy Group
Chief Minister's Department
 620 78700

Government Contractual Debts (Interest)

The *Government Procurement Act (2001)* applies to all administrative units and statutory authorities as well as any company that is controlled by an agency or statutory authority (excluding companies under the *Territory Owned Corporations Act 1990*).

The Act requires interest to be paid on overdue payments to suppliers of goods, services and works. This requirement can be excluded only for contracts over \$10,000 and where it is specified in the contract that the Procurement Act does not apply.

Agencies must report the number of contracts that have been entered into by the agency to which these provisions do not apply.

Contact: Procurement Policy
Department of Treasury
 620 75876

Freedom of Information

There are three main reporting requirements that agencies must comply with under the *Freedom of Information ACT 1989* (the FOI Act). An "agency" is defined in the FOI Act as an administrative unit or prescribed authority. Please refer to the appropriate sections in the Act when compiling your report.

Section 7 Statement

Section 7 (1) of the FOI Act requires all agencies to publish a statement in its annual report that shall include:

- information about the functions and operations of the agency. Where possible information should be included about the decision making powers of the agency along with any other powers that may affect members of the public;
- information about how members of the public can participate in the work of the agency, such as in the formulation of policy or in the administration of a scheme. This will include methods for public consultation as well as other ways members of the public can make representations to the agency;

- information about the categories of documents that are in the possession of the agency and maintained by the agency; and
- information about facilities provided by the agency for enabling members of the public to obtain physical access to the documents of the agency (for example, the availability of public transport, wheelchair access etc.).

Where an agency does not have annual reporting obligations, it must publish a section 7 statement in the annual report of an agency to which its functions relate.

Section 8 Statement

Section 8 (1) of the FOI Act requires all agencies to publish a section 8 statement that is updated every 12 months. A section 8 statement is an index of documents that are provided by (or used by) the agency for the purpose of making a decision or recommendation under an enactment or scheme. The section 8 statement includes (but is not limited to) the following:

- manuals or guides containing interpretations, rules, guidelines, practices or precedents;
- documents containing particulars of schemes/enactments;
- documents containing statements/outlines the manner (or intended manner) for the administration/enforcement of a scheme/enactment; and
- documents describing procedures to be followed in investigating breaches or evasions (or the possibility of) of an enactment or the law relating to a scheme.

Such documents may be in the form of departmental or agency administrative policies, operational policies, guidelines in relation to industry practices or protocols, codes of conduct, information guides in respect of legislation or schemes, brochures and pamphlets.

Please note that anything published in the statement should be made available to the public on request.

It may not be practical to publish the statement in the annual report, however agencies should make a statement as to the availability of the section 8 statement, and methods for accessing a copy of the statement, in its annual report. Again, agencies that do not have any annual reporting obligations should make a statement in the annual report of an agency to which its functions relate.

Section 79 (2) Statement

Section 79 (2) of the FOI Act requires agencies to include in its annual report a report on the operation of the FOI Act. Section 79 (5) sets out the particulars that must be contained in the report:

- a) the number of applications made during the year to access documents (initial requests). The report must specify the number of requests where:
 - I. full access to the documents was granted;
 - II. access was refused to all documents; or
 - III. partial access to the documents was granted.
- b) the number of applications made during the year for the review of decisions under section 59 and particulars of the results of such reviews;
- c) the number of applications made during the year to the Tribunal for the review of decisions and particulars of the results of such reviews;
- d) particulars of the total charges and application fees collected during the year in dealing with requests and other applications whenever received; and
- e) the number of requests received during the year to amend records under section 48 and particulars of the results of such requests.

Again, agencies that do not have any annual reporting obligations should make a section 79 (2) statement in the annual report of an agency to which its functions relate.

Please note that the Public Law Group in the Department of Justice and Community Safety requires additional information relating to the operation of the FOI Act in order to meet its

reporting obligations under section 79 (1) of the FOI Act. This information includes the number of requests received by each agency during the financial year for:

- access to documents (initial requests only); and
- amendment of personal records.

The number of requests must be sorted into the following categories

- i. where a decision was notified in less than 31 days after the request was received;
- ii. where a decisions was notified not less than 31 days and not more than 45 days after the request was received;
- iii. where a decision was notified not less than 46 days and not more than 60 days after the request was received;
- iv. where a decision was notified not less than 61 days and not more than 90 days after the request was received; and
- v. where a decision was notified more than 90 days after the request was received.

The Department of Justice and Community Safety will forward a request outlining Government expectations in relation to section 79 (1) and 79 (2) reporting.


Contact: Public Law Group
Policy and Regulatory Division
Department of Justice and Community Safety
 620 70534

Ecologically Sustainable Development

Section 158A of the *Environment Protection Act 1997* requires that all Administrative Units and Public Authorities providing independent reports, must include in Annual Reports:

- a report on how the reporter's actions and administration (if any) of legislation accorded with the principles of ecologically sustainable development;
- identification of the contribution of the reporter's outputs (if any) on ecologically sustainable development; and
- documentation of the effect of the reporter's actions on the environment, any measures being taken to minimise the impact of these effects and any mechanisms (if any) for reviewing and increasing the effectiveness of these measures.

A statement should be included on the measures taken as a normal part of business (such as paper recycling and energy consumption) and detail on any new initiatives implemented in the previous year reflecting the core values and guiding principles of Ecologically Sustainable Development.

Contact: Environment Planning and Legislation
Department of Urban Services
 620 72784

APPENDICES

The following appendices must be included where appropriate:

Reports by the Auditor-General

- A list of reports by the Auditor-General that relate to the agency, including summary details of recommendations and the agency's response to the report.

Reports by the Ombudsman

- A list of formal public reports by the ACT Ombudsman that relates to the agency, including details of the agency's response to all recommendations made by the Ombudsman.

Legislative Assembly Committee Inquiries and Reports

- A list of completed inquiries by Legislative Assembly Committees relating to the agency.
- Details on the implementation of recommendations of Assembly Committees that have been accepted by the Government of the day in response to Committee reports. This provision commences with the current Government's responses to Committee reports of the Fourth Assembly.

Legislation

- A full list of legislation for which the agency is responsible in accordance with the Administrative Arrangements Orders, and highlighting legislation enacted during the reporting period.

Regulatory Activities

- A list of key activities for the year and provide a reference to detailed reporting of regulatory activities as a result of the administration of legislation (eg. reference to purchase agreement, annexed or subsumed reports). Where information is available, it would be useful to reflect trends in these activities.

Advisory and Consultative Boards and Committees

- A list providing the name, membership and description of activities for advisory and consultative boards and committees that provide advice to the Minister. Alternatively, agencies could provide a reference to an internet site address. Information should cover statutory boards that are not included in annexed or subsumed reports and non-statutory boards (such as Ministerial consultative councils). Do not report on departmental level committees or working groups.

Service Purchasing Arrangements/Community Grants/Assistance/ Sponsorship

- Details of service purchasing arrangements/community grants/assistance/sponsorship provided by the agency, including recipient and amount, and an outline of the services provided/purpose of the grants, assistance or sponsorship.

Other Sources of Information

- Other sources of information about the agency such as other publications and internet homepages etc should be included here if not already included elsewhere in the report.

DIRECTIONS FOR THE COMMISSIONER FOR PUBLIC ADMINISTRATION
Legislative Requirement

The Commissioner for Public Administration will provide a report relating to the management of the ACT Public Service during the financial year.

Section 20 of the *Public Sector Management Act 1994* requires the Commissioner for Public Administration to advise the Chief Minister on the management of the ACT Public Service as a whole and report to the Chief Minister on the operation of section 21 (Review of Government Agencies or Functions).

COMPLIANCE INDEX

A Compliance Index **must** be included in all annual reports other than Subsumed and Annexed reports. If items are not applicable or relevant to a reporting entity, **N/A must** be placed against that item.

Compliance Index

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COMPLIANCE INDEX

ATTACHMENT A

Public Authorities to Make Independent Reports

- ACT Cleaning Industry Long Service Leave Board
- ACT Construction Industry Long Service Leave Board
- ACT Electoral Commission
- ACT Government Procurement Board
- ACT Insurance Authority
- ACT Ombudsman
- ACTION Authority
- Australian Federal Police - ACT Region
- Australian International Hotel School
- Building and Construction Industry Training Fund Board
- Canberra Institute of Technology
- Canberra Public Cemeteries Trust
- Canberra Tourism and Events Corporation
- Commissioner for the Environment
- Commissioner for Occupational Health and Safety
- Commissioner for Public Administration
- Community Advocate
- Community and Health Services Complaints Commissioner
- Cultural Facilities Corporation
- Director of Public Prosecutions
- Discrimination Commissioner
- Exhibition Park in Canberra
- Gungahlin Development Authority
- Gambling and Racing Commission
- Health and Community Care Service
- Healthpact
- Independent Competition and Regulatory Commission
- Kingston Foreshore Development Authority
- Legal Aid Commission
- Nominal Defendant
- Office of the Public Trustee
- Stadiums Authority
- *Victims of Crime (Financial Assistance) Act 1983*

Territory Owned Corporations

- ACTEW Corporation
- ACTTAB Ltd
- Totalcare Industries Ltd

Presentation of Reports to Ministers

8 September:

- Deadline for presentation of reports by administrative units and the Commissioner for Public Administration.

Deadline for presentation of reports by public authorities reporting independently.

11 March:

- Deadline for presentation of calendar year reports.

ATTACHMENT B

Reports to be Subsumed in Chief Executive's Reports

Chief Executive, Department of Treasury

- Commissioner for ACT Revenue

Chief Executive, Department of Justice and Community Safety

- Bushfire Council
- Fire Brigade Commissioner
- Liquor Licensing Board
- Registrar-General's Office
- Operations of the *Freedom of Information Act 1989*

Chief Executive, Department of Education, Youth & Family Services

- ACT Schools Authority

Chief Executive, Department of Urban Services

- ACT Planning Authority

Chief Executive, Department of Disability, Housing & Community Services

- Commissioner for Housing

Reports to be Annexed to Chief Executive's Reports

Chief Executive, Chief Minister's Department

- Occupational Health and Safety Council
- Workers Compensation Supplementation Fund

Chief Executive, Department of Justice and Community Safety

- ACT Administrative Appeals Tribunal
- Agents Board of the ACT
- Chief Coroner of the Australian Capital Territory
- Commissioner for Land and Planning
- Essential Services Consumer Council
- Guardianship and Management of Property Tribunal
- Mental Health Tribunal
- Official Visitor – *Remand*
- Parole Board
- Registrar of Co-operative Societies
- Children's Court
- Australian Capital Territory Credit Tribunal
- Discrimination Tribunal
- Residential Tenancies Tribunal
- Tenancy Tribunal

Chief Executive, Department of Education, Youth & Family Services

- ACT Accreditation and Registration Council
- ACT Vocational Education and Training Authority
- Children's Services Council
- Official Visitor – *Children and Young People Act 1999*
- *Board of Senior Secondary Studies*

Chief Executive, Department of Health and Community Care

- Chairperson, Chiropractors and Osteopaths Board
- Chairperson, Dental Board
- Chairperson, Dental Technicians and Dental Prosthetists Registration Board
- Chairperson, Medical Board

- Chairperson, Nurses Board
- Chairperson, Optometrists Board
- Chairperson, Pharmacy Board
- Chairperson, Physiotherapists Board
- Chairperson, Podiatrists Board
- Chairperson, Psychologists Board
- Chairperson, Radiation Council
- Chairperson, Veterinary Surgeons Board
- Chief Psychiatrist

Chief Executive, Department of Urban Services

- Agricultural and Veterinary Chemicals Coordination Network
- Animal Welfare Authority
- Architects Board of the ACT
- Bushfire Fuel Management
- Conservator of Flora and Fauna
- Electrical Licensing Board of the ACT
- Environment Protection Authority
- ACT Heritage Council
- Land and Property Joint Ventures
- Plumbers, Drainers and Gasfitters Board of the ACT
- Surveyors Board of the ACT

Provision of Reports or Information to Chief Executives

21 August:

- Deadline for provision of annexed reports or information to Chief Executive for inclusion in administrative unit report.

ATTACHMENT C

Checklist

- ☐ Have you thoroughly read the Directions?
- ☐ Have you identified yourself to Strategic HR (☎ 62050325) as the contact for your agency?
- ☐ Have you made a list of anything you are unsure of to take to the information session?
- ☐ Are you aware of any reporting requirements that apply to your Agency only (e.g. new legislation) and therefore may not be in the Directions?
- ☐ Have you developed an outline/table of contents for the report?
- ☐ Have you assigned staff for each item on your outline/table of contents?
- ☐ Have you developed an action plan/timetable for collecting information and informed contact officers? (*Allow plenty of time to gather information and clear the report through Chief Executive - note the deadlines.*)
- ☐ Have you made arrangements for editing and printing? (*Publishing arrangements can be made before June 30 to save you time and stress.*)
- ☐ Have you completed a pre-publication check of the report for quality?
- ☐ Have you made arrangements for the report to be published on the internet as soon as possible after tabling?
- ☐ Have you sent your financial statements to the Auditor-General? (*ASAP after 30 June, but note the deadline of 30 July.*)
- ☐ Does the report include all annexed and subsumed reports?
- ☐ Have you identified contact officers throughout the report?
- ☐ Has the Chief Executive, Statutory Office holder or Chair signed the transmittal certificate? (*By 8 September at the latest*)
- ☐ Have you informed your Minister if report will not meet the deadlines? (*Note: under the Act, extensions must be sought by 24 August.*)
- ☐ Have you informed Strategic HR if the report will not meet the deadlines?
- ☐ Have you informed the Minister of tabling requirements?
- ☐ Have you informed your Ministerial Liaison Area that the report will be tabled in the Assembly in the September sitting week? (*No later than six sitting days following presentation to minister*)
- ☐ Have you informed Strategic HR when the report will be tabled in the Assembly?
- ☐ Have you made a final check against and included the compliance index?

For administrative unit reports with annexed and subsumed reports:

- ☐ Have you informed relevant public authorities listed in Appendix B of the deadlines?
- ☐ Are they aware of the format etc. that you are using?

WHAT'S NEW

Make sure you have reported against the following new requirements:

- there have been modifications and additions to many reporting areas;
- enhanced governance reporting;
- more **mandatory** entries;
- enhanced reporting on external scrutiny (see both Part A and requirements for Appendix to the Report)
- reporting on Community Engagement;
- Consultancy and Contractor Services is now by output class: consultancies and contracts below the reporting limit must also be reported as a total amount expended reported by output class; and
- there is a new reporting requirement for the Justice Options & Prevention Policy Framework.

FINALLY.....

Please let us know if you have any suggestions to improve the Annual Reports Directions.

If you need help:

Contact: Manager
Strategic HR
Public Sector Management and Labour Policy Group
Chief Minister's Department
 620 76502