

Australian Capital Territory

Annual Reports (Government Agencies) Notice 2017

Notifiable instrument NI2017–280

made under the

Annual Reports (Government Agencies) Act 2004, section 7 (Public sector body annual report), section 8 (Annual report direction), section 16 (Declaration of public sector body)

1 Name of instrument

This instrument is the *Annual Reports (Government Agencies) Notice 2017*.

2 Commencement

This instrument commences on the day after notification.

3 Revocation of previous declaration

NI 2015-207, *Annual Reports (Government Agencies) Notice 2015 (No 1)* is revoked.

4 Public sector body annual report, section 7

The *Annual Reports (Government Agencies) Act 2004* (the Annual Reports Act), requires ACT Government directorates, public sector bodies and Territory Authorities for the purposes of *the Financial Management Act 1996* to produce annual reports.

The Office of the Legislative Assembly, and officers of the Assembly (Auditor-General, ACT Ombudsman, ACT Electoral Commissioner) are required to produce annual reports under the Annual Reports Act, however, the Annual Report Directions (the Directions) do not apply to these bodies.

The declaration of public sector bodies includes entities that may not be required to produce an annual report under its establishing legislation or under the *Financial Management Act 1996*, but have functions which make them appropriate to declare as public sector bodies for the purposes of facilitating open government.

The statutory office-holders, authorities, tribunals, commissions, councils, boards, institutes, committees, organisations and other entities established under an Act set out in Columns 2, 3 and 4 of the table below are declared public sector bodies under the *Legislation Act 2001*.

Public sector bodies declared in Column 2 are to produce their own annual reports. Public sector bodies declared in Column 3 are required to annex annual report information in an attachment to the affiliated directorate's annual report (Column 1). Public sector bodies declared in Column 4 are required to subsume annual report information within the affiliated directorate's annual report (Column 1).

It is the responsibility of directorates to advise the Workforce Capability and Governance Division, Chief Minister, Treasury and Economic Development Directorate, of any changes to public sector bodies and their annual reporting requirements.

The Head of Service must produce a State of the Service report in accordance with Part 2 of the Annual Reports Act.

Table 1 - declaration of public sector bodies and their annual reporting arrangements

Column 1 Directorate	Column 2 Public sector bodies with stand alone annual reports	Column 3 Public sector bodies with annual reports annexed to the affiliated Directorate's annual report	Column 4 Public sector bodies with annual report information subsumed within the affiliated Directorate's annual report
Chief Minister, Treasury and Economic Development	<ul style="list-style-type: none"> a) ACT Insurance Authority b) Cultural Facilities Corporation c) Gambling and Racing Commission d) Independent Competition and Regulatory Commission e) Land Development Agency f) Long Service Leave Authority g) Icon Water Limited 	<ul style="list-style-type: none"> h) ACT Architects Board i) ACT Compulsory Third-Party Insurance Regulator j) ACT Construction Occupations k) ACT Executive l) ACT Government Procurement Board m) Default Insurance Fund Manager n) Director of Territory Records o) Environment Protection Authority p) Lifetime Care and Support Fund q) Office of the Nominal Defendant for the ACT 	<ul style="list-style-type: none"> r) Work Safety Commissioner
Community Services	Nil	Nil	<ul style="list-style-type: none"> a) Housing ACT*
Education	<ul style="list-style-type: none"> a) Building and Construction Industry Training Fund Authority 	<ul style="list-style-type: none"> b) ACT Teacher Quality Institute c) Board of Senior Secondary Studies 	Nil
Environment, Planning and Sustainable Development	<ul style="list-style-type: none"> a) Commissioner for Sustainability and the Environment 	<ul style="list-style-type: none"> b) ACT Heritage Council c) Conservator of Flora and Fauna d) Energy Efficiency (Cost of Living) Improvement Act 	<ul style="list-style-type: none"> e) Chief Planning Executive f) Climate Change Council
Health	Nil	<ul style="list-style-type: none"> a) ACT Care Coordinator b) Calvary Health Care Ltd c) Chief Psychiatrist d) Human Research Ethics Committee 	Nil

		e) ACT Local Hospital Network Directorate f) Radiation Council	
Justice and Community Safety	a) Director of Public Prosecutions b) Human Rights Commission (incorporating Public Advocate of the ACT and Victims of Crime Commissioner) c) Legal Aid Commission d) Public Trustee and Guardian	e) Sentence Administration Board	f) Emergency Services Commissioner g) Parliamentary Counsel h) Solicitor-General for the Territory
Transport Canberra and City Services	Nil	a) ACT Public Cemeteries Authority	b) ACT Veterinary Surgeons Board c) Animal Welfare Authority

*Housing ACT is a Public Trading Enterprise that is required to report on its operations during the reporting year. For the purposes of the Annual Reports Act, Housing ACT is categorised as a Public Sector Body.

5 Annual Report Directions 2016-2017, 2017-2018, section 8

I issue the directions set out in Attachment A.

6 Responsible Minister for public sector body annual report, section 11

The responsible Minister for the ACT Executive is the Chief Minister.

Note Under the Annual Reports Act, section 11, the responsible Minister for all other public sector bodies is the Minister allocated responsibility for the Act under which the body is established under the administrative arrangements under the Public Sector Management Act 1994.

Andrew Barr
Chief Minister
30 May 2017

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Part 1 – Directions Overview

1 Introduction

The *Annual Reports (Government Agencies) Act 2004* (the Annual Reports Act) sets the framework for annual reporting across the ACT public sector, and the *Annual Report Directions* (the Directions) give effect to the Annual Reports Act. The Directions apply to all administrative units and those government agencies identified as public sector bodies or Territory-owned Corporations (TOCs). The reporting requirements specified within the Directions apply to annual reports for the 2016-2017 and 2017-2018 financial years with the **reporting period** being 1 July to 30 June (unless specified differently for particular public sector bodies).

The Directions must be read in conjunction with reporting obligations arising from a directorate/public sector body establishing legislation or other relevant legislation. The *Financial Management Act 1996* (the Financial Management Act) requires directorates and public sector bodies with financial reporting obligations under the Financial Management Act to include audited annual financial and performance statements in their annual report. The *Territory-owned Corporations Act 1990* makes similar requirements of TOCs. It is the responsibility of directorates and public sector bodies to ensure that they abide by all Acts and the Act must be followed where there is any inconsistency with the Directions.

The Directions aim to consolidate all annual reporting requirements in the one place. A directorate or public sector body wishing to propose any new annual reporting requirements should in the first instance consult the Workforce Capability and Governance Division, Chief Minister, Treasury and Economic Development Directorate (CMTEDD).

2 Purpose of Annual Reports

Annual reports are reports from agency heads to their responsible Minister, the Legislative Assembly and the public. The focus should be on information that is relevant to;

- 1) the directorate/public sector body's long term strategic direction and context;
- 2) performance analysis against directorate/public sector body short term budget outputs; and
- 3) financial management of the directorate/public sector body.

Government Budget Papers and Statements of Intent establish core government outcomes and strategic priorities, while setting out performance targets and funding appropriations.

Whole of government annual reporting

The Annual Reports Act allows for whole of government reporting for the purposes of presenting the ACT Government's 'one government'. Whole of government annual reporting is appropriate for information on multi-directorate initiatives and allows for a coordinating body to present particular information in the one place on behalf of the one-ACT Public Service. Part 5 of the Directions identifies information that will be reported at whole of government level.

3 Responsibilities of Directorates and Public Sector Bodies

Under the Annual Reports Act, annual reports must be prepared by:

- Directors-General about the operations of the administrative unit during the reporting year;
- public sector bodies (including Statutory Office Holders and Territory Instrumentalities) about the operations of the body during the reporting year;
- the Head of Service about the operations of the public service during the reporting year (a *State of the Service Report*);
- officers of the Legislative Assembly about the operation of the officer during the reporting year; and
- the Office of the Legislative Assembly about the operation of the Office of the Legislative Assembly during the reporting year.

If an Officer of the Legislative Assembly considers that compliance with the Annual Reports Act would compromise their independence, they are not required to comply with the Act to that extent.

In the Directions, unless the contrary intention is evident, **Director-General** means a Director-General, a public sector body or the head of a public sector body or the Head of Service.

The annual reports of some public sector bodies are required under the Directions to be subsumed in, or annexed to a Director-General's annual report about the operations of an administrative unit. Consequently, public sector bodies may provide:

- their annual report directly to a Minister; or
- their annual report to a Director-General for attachment to an administrative unit report (annexed reports); or
- information to a Director-General for inclusion in an administrative unit report (subsumed reports).

Directors-General must:

- identify all relevant statutory and public accountability reporting requirements;
- report for the entire reporting period on all administrative units under their control at the end of the reporting period;
- include prescribed annexed and subsumed reports;
- indicate changes to administrative arrangements;
- sign the transmittal certificate; and
- provide copies of annual reports to their Minister or Ministers.

If the Director-General is responsible for more than one reporting entity, the decision to publish separate or consolidated annual reports rests with the Director-General in consultation with the appropriate Minister or Ministers.

Whole of government reporting

Directorates with responsibility for whole of government reporting must organise the collection of whole of government information and provide guidance to other directorates and/or public sector bodies on the information and mechanisms for collecting that information.

4 Timing and Presentation of Annual Reports

The Annual Reports Act requires the responsible Minister to present annual reports to the Legislative Assembly **within 15 weeks** after the end of the reporting period.

Tabling Arrangements

Annual reports must be tabled in the Legislative Assembly on the date nominated annually by the Chief Minister in a tabled notifiable instrument.

2017 Arrangements

Under section 13 of the Annual Reports Act the responsible Minister must provide an annual report and a copy for each Member of the Legislative Assembly to the Speaker within 15 weeks after the end of the reporting year, in this instance 13 October 2017.

Therefore, to meet this requirement, reporting entities must present an initial copy of each 2016-17 Annual Report to the responsible Minister before close of business Friday **6 October 2017**. Reporting entities should also provide a covering letter addressed to the Speaker for the Minister's signature, seeking distribution of the annual report to Members of the Legislative Assembly.

Unless an extension of time has been granted under section 14 of the Annual Reports Act, the responsible Minister must give the annual report, and a copy for each member of the Legislative Assembly, to the Speaker on Friday **13 October 2017**. The Speaker will arrange for annual reports to be provided to each Member of the Legislative Assembly.

The responsible Minister must then present the annual report to the Legislative Assembly on the next sitting day after the end of the 15 week period.

A request for an extension of time under section 14 of the Annual Reports Act should nominate an alternate date for presentation.

2018 Arrangements

Under section 13 of the Annual Reports Act the responsible Minister must provide an annual report and a copy for each Member of the Legislative Assembly to the Speaker within 15 weeks after the end of the reporting year, in this instance 12 October 2018.

Therefore, to meet this requirement, reporting entities must present an initial copy of each 2017-18 Annual Report to the responsible Minister before close of business Friday **5 October 2018**. Reporting entities should also provide a covering letter addressed to the Speaker for the Ministers signature, seeking distribution of the annual report to Members of the Legislative Assembly.

Unless an extension of time has been granted under section 14 of the Annual Reports Act, the responsible Minister must give the annual report, and a copy for each member of the Legislative Assembly, to the Speaker on Friday **12 October 2018**. The Speaker will arrange for annual reports to be provided to each Member of the Legislative Assembly.

The responsible Minister must then present the annual report to the Legislative Assembly on the next sitting day after the end of the 15 week period.

A request for an extension of time under section 14 of the Annual Reports Act should nominate an alternate date for presentation.

Contact for further information:	Policy and Cabinet Division, CMTEDD, Phone 620 50543.
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5 Calendar Year Reporting Period for Specific Public Sector Bodies

For the purposes of section 8(3)(d) of the Annual Reports Act, the reporting period for specific public sector bodies is:

Public sector body	Reporting Period
Canberra Institute of Technology	Calendar year

6 Characteristics of Effective Annual Reporting

An effective annual report will:

- provide clear information about the directorate/public sector body's purpose, priorities, outputs and achievements;
- focus on results and outcomes - communicate the success or shortfalls of the directorate/public sector body's activities in pursuing government objectives in the reporting year, while accounting for the resources used in the process and explaining changes in performance over time;
- discuss results against expectations - provide sufficient information and analysis for the Legislative Assembly and community to make a fully informed judgment on a directorate/public sector body's performance;
- clearly identify any changes to structures or functions of the directorate/public sector body in the reporting period;
- report on directorate/public sector body financial and operational performance and clearly link this with budgeted priorities and financial projections as set out in annual Budget Estimate Papers and the entity Statement of Intent and Corporate Plan;
- provide performance information that is complete and informative, linking costs and results to provide evidence of value for money;
- discuss risks and environmental factors affecting the directorate/public sector body's ability to achieve objectives including any strategies employed to manage these factors, and forecast future needs and expectations;
- recognise the diverse needs and backgrounds of stakeholder groups and present information in a manner that is useful to the maximum number of users while maintaining a suitable level of detail; and
- comply with legislative reporting requirements including the Annual Reports Act and the Directions.

7 Format

To assist the reader to understand the annual report, the format and layout should be logical and easy to follow; guiding the reader through the report.

Annual reports **must**:

- meet the formatting requirements in Section 2 of the Directions; and

- include:
 - a table of contents;
 - a list of abbreviations and acronyms;
 - a glossary of technical terms;
 - an alphabetical index;
 - any relevant appendices;
 - other sources of information if applicable; and
 - a table of reporting omissions (if applicable).
- provide throughout the body of the report:
 - reference to relevant sources of information published via the ACT Government online environment;
 - reference to contact officers (with contact details) for reporting purposes; and
 - reference to related annual reports.

Where possible the report should also include:

- internal cross referencing between the text and any related appendices, and the relevant part of the financial statements; and
- a website address for the directorate/public sector body and where the report can be accessed.

Note: The contents page of the directorate/public sector body annual report should not try to follow the subsection numbering of the Compliance Index for Parts 3 to 5.

8 Compliance Statement

Compliance with the Directions is compulsory for all directorates and public sector bodies listed in Table 1 ‘declaration of public sector bodies and their annual reporting arrangements’. All directorates and public sector bodies listed in columns 1, 2 and 3 of the table are required to produce a separate Compliance Statement. Public sector bodies listed in column 4 of the same table are not required to produce a separate Compliance Statement, but are required to be covered in the affiliated directorate’s statement.

The Compliance Statement must indicate how the requirements of the Directions are satisfied, by subsection, including:

- subsections that apply and have been reported against, with the location of the information (e.g. page number); and
- subsections that apply, but where there is nil information to report.

The Compliance Statement should follow the format shown in the following example, and refer online readers to the Directions on the ACT Legislation Register.

Example: Compliance Statement

The <insert annual report name> must comply with the 2017 Annual Report Directions (the Directions). The Directions are found at the ACT Legislation Register: www.legislation.act.gov.au.

The Compliance Statement indicates the subsections, under the five Parts of the Directions, that are applicable to <insert directorate/public sector body name> and the location of information that satisfies these requirements:

Part 1 Directions Overview

The requirements under Part 1 of the Directions relate to the purpose, timing and distribution, and records keeping of annual reports. The <insert annual report name> complies with all subsections of Part 1 under the Directions.

In compliance with Section 13 Feedback, Part 1 of the Directions, contact details for <insert directorate/public sector body name> are provided within the <insert annual report name> to provide readers with the opportunity to provide feedback.

Part 2 Directorate and Public Sector Body Annual Report Requirements

The requirements within Part 2 of the Directions are mandatory for all directorates and public sector bodies and <insert directorate/public sector body name> complies with all subsections. The information that satisfies the requirements of Part 2 is found in the <insert annual report name> as follows:

- A. Transmittal Certificate, see <insert page no. e.g. page 2>
- B. Organisational Overview and Performance, inclusive of all subsections, see <insert page no. range e.g. pages 3 – 29>
- C. Financial Management Reporting, inclusive of all subsections, see <insert page no. range e.g. pages 30 – 40>

Part 3 Reporting by Exception

<insert directorate/public sector body name> has nil information to report by exception under Part 3 of the Directions for the 201X-1X reporting period.

Part 4 Directorate and Public Sector Body Specific Annual Report Requirements

The following subsections of Part 4 of the 2017 Directions are applicable to <insert directorate/public sector name> and can be found within the <insert annual report name>:

- I. Ministerial and Director-General Directions, see <insert page no. e.g. page 10>

Part 5 Whole of Government Annual Reporting

All subsections of Part 5 of the Directions apply to <insert directorate/public sector name>. Consistent with the Directions, the information satisfying these requirements is reported in the one place for all ACT Public Service directorates, as follows:

- N. Community Engagement and Support, see the annual report of Chief Minister, Treasury and Economic Development Directorate;
- O. Justice and Community Safety, including all subsections O.1 – O.4, see the annual report of the Justice and Community Safety Directorate;
- P. Public Sector Standards and Workforce Profile, including all subsections P.1 – P.3, see the annual State of the Service Report; and
- Q. Territory Records, see the annual report of Chief Minister, Treasury and Economic, Development Directorate.

ACT Public Service Directorate annual reports are found at the following web address: http://www.cmd.act.gov.au/open_government/report/annual_reports

As required by Australian Auditing Standards, the ACT Audit Office checks financial statements included in annual reports (and information accompanying financial statements) for consistency with previously audited financial statements. This includes checking the consistency of statements of performance with those statements previously reviewed (where a statement of performance is required by legislation).

9 Publication

Annual reports should be an objective account of how the directorate or public sector body performed during the reporting period. They should be modest documents and not be designed for promotional, marketing, commercial or morale-building purposes.

Directorates and public sector bodies should ensure that they consider the principles of good design and communication to produce a report that is informative and easy to read. The language of the report should be clear, concise, consistent and free from technical jargon. The format and layout should be logical and easy to follow so that it guides the reader through the report.

Where appropriate, directorates and public sector bodies should summarise and simplify information using tables, graphs and comparative data. Colour is permitted for the purpose of assisting presentation only, to engage the audience and clarify content.

To promote 'one government', whole of government annual report design templates are mandatory for all directorates and recommended for all public sector bodies. Annual report cover design and internal page templates will be provided by CMTEDD Communications and will be updated annually.

Annual reports must be published online, with directorates and public sector bodies only to produce limited quantities of printed copies where essential.

Printed copies of annual reports should:

- have quality binding to ensure that documents are robust with frequent handling;
- use colour pages to differentiate between sections;
- use colours to represent charts and graphics; and
- include full colour photography only within reason.

Note: Under the ACT Government Branding Guidelines, all ACT Government directorates must display the ACT Government logo as the only brand. Previous logos that identified agencies are not to be used; however public sector bodies may continue to use their current branding practices.

Logo downloads and further information on the ACT Government branding requirements can be found at: <http://sharedservices/ACTGovt/Branding/index.htm>.

Contact for further information:	Whole of Government Communications, CMTEDD, Phone 620 59530.
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10 Access and Distribution

Electronic Copies

Annual reports are to be published on directorate/public sector body websites, with reports publicly available from the date tabled. Directorates and public sector bodies must provide the link address of their annual report to the Senior Manager, Online Services, CMTEDD Communications at CMTEDD.Webmaster@act.gov.au by no later than one week prior to the date of publication. Outbound links to all annual reports will then be added by CMTEDD Communications to the ACT Open Government website.

All directorates and public sector bodies must provide reports either in an electronically published format that can be read by translation software used by people with disabilities (Adobe Acrobat version 6 or above) or provide an additional report as an MS Word document (marked as a non-official version). Web Content Accessibility Guidelines 2.0 (WCAG 2.0) can be found at <http://www.w3.org/WAI/guid-tech.html>.

Annual reports should be generated as consolidated electronic documents with the number of volumes kept to a minimum - this permits a separate document for financial statements if necessary. Electronically published reports must comply with the Directions and be subject to appropriate version control processes.

Note: advice regarding embargo processes, including embargo timing and number of copies of reports to be provided to the Speaker, will be provided each year by the Manager, Government Business Coordination, CMTEDD, Phone 620 50543.

Contact for further information:	Workforce Capability and Governance Division, CMTEDD, Phone 620 76502 or psm@act.gov.au .
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11 Territory Records

All public documents and information online, including annual reports, must be managed in accordance with records keeping policy issued by the Territory Records Office. In particular:

- Territory Records (Records Disposal Schedule – Government & Stakeholder Relations Records) Approval 2017 (No 1) <http://www.legislation.act.gov.au/ni/2017-84/default.asp>
- Territory Records Advice: Websites and web content as records http://www.territoryrecords.act.gov.au/_data/assets/pdf_file/0019/1043254/Retain-Records-Advice-Disposal-Disposal-Managing-web-content-as-records.pdf

It is the responsibility of each directorate/public sector body to ensure that a full copy of their annual report is captured in an official recordkeeping system. Directorates and public sector bodies may choose to capture their annual report digitally (e.g. through an online recordkeeping system such as TRIM or Objective) or in hard copy.

Contact for further information:	Director of Territory Records, Territory Records Office, CMTEDD, Phone 620 70194.
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12 Corrections

Should a correction be required to an annual report (following its presentation to the Legislative Assembly), a directorate/public sector body must table a revised annual report or, in the case of minimal changes, a corrigendum.

Directorates and public sector bodies should make a case by case assessment of whether corrections required to an annual report constitute ‘minimal changes’ (a corrigendum).

When issuing a corrigendum or tabling a replacement annual report, the directorate/public sector body must advise the Workforce Capability and Governance Division in writing as soon as possible. The directorate or public sector body should provide a minute/brief on the subject to the Deputy Director-General, Workforce Capability and Governance Division, CMTEDD (cc Director, Public Sector Management, CMTEDD) for information only.

The corrigendum must:

- show the actual material that has been corrected, with the corrections;
- contain the new correct material; and
- make reference to the page number(s)/sections of the original report that it replaces.

Where advice on corrections is requested, the Workforce Capability and Governance Division will aim to respond within three weeks, contingent on any advice that may be required regarding the proposed corrections.

Enquiries relating to tabling of corrections should be directed to the Policy and Cabinet Division of the CMTEDD.

The revised annual report or corrigendum is to be circulated out of session as soon as possible and tabled at the next Assembly sitting. At the same time, a corrigendum copy is to be placed on the directorate or public sector body’s website. Replacement reports will also need to be provided to the ACT Government Library and to the National Library of Australia, or a copy forwarded of the corrigendum.

Contact for further information:	Workforce Capability and Governance Division, CMTEDD, Phone 620 76502 or psm@act.gov.au and Policy and Cabinet Division, CMTEDD, Phone 620 50543.
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13 Feedback

Details of a contact area and contact phone number should be clearly stated to enable readers the opportunity to provide feedback on the structure and/or content of the report in its entirety. The collation of such information may assist in compiling future annual reports.

It is useful for directorates and public sector bodies to obtain periodic feedback on the effectiveness of their annual reports. This can be accomplished by:

- enclosing a short questionnaire with the annual report; and/or
- having their annual report considered for Awards such as the Institute of Public Administration Australia (IPAA) (ACT Division) Awards.

Information concerning the awards, including the judging criteria, can be found at www.act.ipaa.org.au.

Part 2 – Directorate and Public Sector Body Annual Report Requirements

Part 2 applies to the annual reports of all directorates and public sector bodies (including the Head of Service) that are required to follow the Annual Report Directions.

A. Transmittal Certificate

All annual reports must include a transmittal certificate on the directorate/public sector body letterhead signed by the Director-General, Chief Executive Officer, Statutory Office Holder or Agency Head producing the report. Reports for public sector bodies 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 annual report:

- has been prepared under, in the case of administrative units, section 6(1) or, in the case of public sector bodies making independent reports, section 7(2) of the Annual Reports Act;
- is in accordance with requirements of the Annual Report Directions and the report is an honest and accurate account, containing all material information for the reporting period – including information provided for whole of government reporting;
- meets requirements of any other relevant legislative requirements; and
- must be presented to the Legislative Assembly by the Minister within 15 weeks of the end of the financial year in accordance with section 13 of the Annual Reports Act.

The transmittal certificate must also certify that fraud prevention has been managed in accordance with the *Public Sector Management Standards 2006*, part 2.

Minimum Requirement

The following is a minimum requirement:

This report has been prepared in accordance with **section 6(1) [reference for administrative units]** **section 7(2) [reference for public sector bodies making independent reports]** of the *Annual Reports (Government Agencies) Act 2004* and in accordance with the requirements under the Annual Report Directions.

It has been prepared in conformity with other legislation applicable to the preparation of the Annual Report by the **[name of administrative unit/public sector body]**.

I certify that information in the attached annual report, **and information provided for whole of government reporting**, is an honest and accurate account and that all material information on the operations of **[name of administrative unit/public sector body]** has been included for the period 1 July 201**x** to 30 June 201**x**.

I hereby certify that fraud prevention has been managed in accordance with the *Public Sector Management Standards 2006*, Part 2.

Section 13 of the *Annual Reports (Government Agencies) Act 2004* requires that you present the Report to the Legislative Assembly within 15 weeks after the end of the reporting year.

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

B. Organisation Overview and Performance

Section B provides an overview of the directorate or public sector body and its performance in terms of; the directorate or public sector body's long term strategic direction and context, performance analysis against directorate/public sector body short term budget outputs, and financial management.

B.1 Organisational Overview

In this subsection, an overview of the directorate or public sector body is provided (by Director-General/Chief Executive/Statutory Office Holder), including the operating environment, a summary of performance in the outgoing year and the outlook for the coming year. The following are suggested headings with the description indicating the proposed content for clarity:

- the vision, mission and values of the directorate/public sector body;
- the role, functions and services of the directorate/public sector body, incorporating clients and stakeholders;
- the organisational structure (chart), environment and the planning framework (business/corporate/operational plans);
- a summary of the directorate/public sector body's performance in achieving its objectives and targets; and
- a brief description of the outlook, summarising current and future priorities and challenges.

Aboriginal and Torres Strait Islander Reporting

Directorates and public sector bodies must report annual progress in relation to programs, projects and/or initiatives that benefit Aboriginal and Torres Strait Islander Peoples in the ACT. This information should highlight areas where government programs and policies are making a positive difference to the lives of Aboriginal and Torres Strait Islander Peoples in the ACT.

Information should include:

- new programs, projects and/or initiatives implemented during the reporting period; and/or
- progress, improvements and/or developments to existing programs, projects and/or initiatives during the reporting period.

Note: Directorates and public sector bodies may still include Aboriginal and Torres Strait Islander programs/projects/initiatives in other sections of the annual report where relevant, but should refer readers to Section B.1 for a comprehensive overview of progress during the reporting period.

Internal Accountability

The organisational overview must include:

- the names of the senior executive and their responsibilities;
- how remuneration for senior executives is determined; and
- the names of significant committees of the directorate/public sector body and their roles.

For public sector bodies with a governing or advisory board that provides advice to the Minister, details must include:

- board composition including the mix of executive and non-executive board members, the criteria for membership, procedures for appointing board members;
- 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;
- a description of major issues and/or legislation the advisory board was consulted on;
- the oversight of the preparation of the financial statements and internal controls, including the composition and responsibilities of audit committees;
- audit arrangements including the approach adopted to identify areas of significant risk and arrangements in place to manage and monitor 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; and
- names of significant committees; and their role using the following table:

Name of Committee	Role of Committee

Contact for further information:	Workforce Capability and Governance Division, CMTEDD, Phone 620 76502 or psm@act.gov.au .
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B.2 Performance Analysis

In this subsection directorates and public sector bodies are to report on performance by addressing indicators (strategic objectives/indicators, output classes and accountability indicators) found in Budget Paper 4, and may include comment on the progress of other major projects/initiatives. This subsection is expected to provide a holistic analysis of performance in relation to budget indicators, showing variances including through statistics and graphs.

A narrative should be included that provides a medium to long term view of directorate/public sector body performance in the context of strategic outcomes for the community and economy, with trend analysis of historical information, where possible, using graphs and tables.

This subsection adds value to the performance information given in the Statement of Performance/Intent by linking it to the strategic objectives of the directorate/public sector body. The Statement of Performance/Intent is a requirement under the Financial Management Act and is found at section C. Financial Management Reporting.

Contact for further information:	Workforce Capability and Governance Division, CMTEDD, Phone 620 76502 or psm@act.gov.au .
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B.3 Scrutiny

Directorates and public sector bodies must report on progress during the reporting period in relation to undertakings made in reports that are produced by directorates charged with responsibility for scrutiny, including the Auditor-General, ACT Ombudsman and Legislative Assembly Committees.

The focus is on tracking progress against commitments made by the Government during the reporting period, including through:

- directorate comment on Auditor-General or ACT Ombudsman reports; or
- Government Response/Submission to a Legislative Assembly Committee report.

Directorates and public sector bodies must provide a summary of actions taken in relation to those recommendations relevant to the directorate/public sector body that the Government has agreed to (including agreement in principle and agreement in part) during the reporting period.

For each report, a table with headings should be used to indicate:

- reporting entity;
- report number;
- title of the report; and
- reference to the directorate comment or Government Response/Submission title.

Under each report heading, the table should show:

- the recommendation number and summary of the recommendation;
- the action taken during the reporting period; and
- the status at the end of the reporting period – ‘complete’/ ‘no longer required’/ ‘in progress’.

For actions with a status ‘no longer required’, a brief explanation should be provided (e.g. overtaken by events or change in policy). For actions with a status ‘in progress’, provide a brief summary of action outstanding, agreed timeframe for completion (where applicable) and progress to date against the timeframe.

An example of how this information can be presented is shown below.

Auditor-General Report No. 1 – Report on subject Government Response/Submission title		
Recommendation No. and summary	Action	Status
Summary of recommendation	Actions taken to address Recommendation No. 1 with expected completion dates where applicable, and/or events that have made Recommendation No.1/ no longer relevant.	‘Complete’/ ‘no longer required’/ ‘in progress’

Note: the relevant reports should be hyperlinked for online readers. If a Government response, in agreeing to a given recommendation, indicates that implementation is already

complete, the recommendation does not need to appear in the annual report as the Government has not agreed to undertake further action.

If the annual report indicates that a given action is 'complete' or 'no longer required', that action does **not** need to appear in subsequent annual reports. An action marked 'in progress' should appear in subsequent annual reports until the action is marked 'complete'.

Contact for further information:	Policy and Cabinet Division, CMTEDD, Phone 620 75989.
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B.4 Risk Management

Basis of requirement: Australian Capital Territory Insurance Authority – Risk Management

Report descriptor

The report on risk management should include:

- the process of developing the directorate/public sector body's risk management plan;
- the approach adopted to identifying areas of significant operational or financial risk at directorate/public sector body and business unit level;
- arrangements in place to manage and monitor those risks; and
- the process for identifying and responding to emerging risks.

Contact for further information:	ACT Insurance Authority, CMTEDD, Phone 620 70302.
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B.5 Internal Audit

Basis of requirement: ACT Government Internal Audit Framework

Report descriptor

The information on internal audit should include the following:

- internal audit arrangements, including Audit Committee charter and operations, and links with risk review processes; and
- membership of the internal Audit Committee, with details of the number of meetings held by the committee and attended by committee members using the following table:

Name of Member	Position	Meetings attended
	Independent Chair	
	Deputy Chair	
	Member	
	Observer	

Contact for further information:	Financial Framework Management and Insurance, Economic and Financial Group, CMTEDD, Phone 620 70259.
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B.6 Fraud Prevention

Report descriptor

Directorates and public sector bodies must provide information on their fraud control and prevention policies and practices, including prevention strategies:

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

Directorates and public sector bodies must provide information on fraud detection strategies including:

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

Contact for further information:	Workforce Capability and Governance Division, CMTEDD, Phone 620 76502 or psm@act.gov.au .
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B.7 Work Health and Safety

Report descriptor

Directorates and public sector bodies **must** report on the following in relation to the *Work Health and Safety Act 2011*:

- the nature and brief description of any improvement, prohibition, or non-disturbance notice issued under Part 10;
- any failure to comply with an improvement, prohibition or non-disturbance notice issued under Part 10;
- the nature and brief description of any enforceable undertaking under Part 11;
- any failure to comply with an enforceable undertaking under Part 11;
- any findings of a failure to comply with a safety duty under Part 2 Division 2.2, 2.3 or 2.4; and
- any instances of a failure to address any finding of failing to comply with a safety duty.

Directorates and public sector bodies should also report on the following:

- worker consultation arrangements;
- the number of elected Health and Safety Representatives;
- statistics about serious injury or illness and dangerous incidents that required notification to the regulator in accordance with part 3 section 38 of the *Work Safety Act 2011*; and
- details of injury prevention programs initiated or implemented during the year to improve its return to work performance.

Directorates/public sector bodies that pay a first-tier workers' compensation premium and have 500 or more full time equivalent employees (FTEs) are also required to report on their performance against the following Australian Work Health and Safety Strategy 2012-2022 targets:

- *Target 1* - a reduction of at least 30 per cent in the incidence rate of claims resulting in one or more weeks off work, and
- *Target 2* - a reduction of at least 30 per cent in the incidence rate of claims for musculoskeletal disorders resulting in one or more weeks off work.

Required directorates and public sector bodies (i.e. those identified under point 3) should use the following format for reporting against the targets, and should provide an explanation for any failure to meet a required target:

Target 1 – reduce the incidence rate of claims resulting in one or more weeks off work by at least 30 per cent

Financial year	# new 5 day claims	Rate per 1000 employees	Directorate or public sector body Target	ACTPS # new 5 day claims	Rate per 1000 employees	ACTPS Target
2012 - 13						
2013 - 14						
2014 – 15						
2015 – 16						
2016 – 17						
2017 – 18						
2018 – 19						
2019 – 20						
2020 – 21						
2021 - 22						

Target 2: reduce the incidence rate of claims for musculoskeletal disorders (MSD) resulting in one or more weeks off work by at least 30 per cent

Financial year	# new 5 day MSD claims	Rate per 1000 employees	Directorate or public sector body Target	ACTPS # new 5 day MSD claims	Rate per 1000 employees	ACTPS Target
2012 - 13						
2013 - 14						
2014 – 15						
2015 – 16						
2016 – 17						
2017 – 18						
2018 – 19						
2019 – 20						
2020 – 21						
2021 - 22						

Contact for further information:

Workplace Injury Performance, Workplace Safety and Industrial Relations, CMTEDD, Phone 620 78794.

B.8 Human Resources Management

Report descriptor

Directorates and public sector bodies must describe their approach to human resources management and workforce planning, including how the workforce profile is aligned and managed to meet directorate/public sector body objectives. Directorates and public sector bodies should include in their analysis progress on attraction and retention strategies, workforce forecasting, identification of key capability areas and the implementation of specific employment strategies (including People with Disability, Apprenticeships and Traineeships).

Directorates and public sector bodies must report on how their learning and development programs and activities during the reporting year have ensured skills and knowledge are retained and enhanced within the directorate or public sector body. Directorates and public sector bodies are requested to report on:

- learning and development programs delivered in key output areas;
- future learning and development areas identified as priorities;
- commitment to whole of government learning and development initiatives (such as the ACTPS Graduate Program); and
- statistics on cost and number of employees who participated in the directorate/public sector body's study assistance program and the ACTPS Training Calendar.

Note: personal information such as employee names, classifications or any other information which may identify an individual should not be reported in annual reports. If a reporting requirement cannot be met for privacy reasons; this should be clearly stated in the compliance statement of the annual report.

Directorates and public sector bodies must include information on Attraction and Retention Initiatives (ARins), Special Employment Arrangements (SEAs), a benefit under an Australian Workplace Agreement (AWA) and/or any other instrument that provides an employee with remuneration that is supplementary to their salary as defined in the relevant enterprise agreement. This information should include:

- the number of ARins, SEAs and AWAs at the end of the reporting period;
- the number of new ARins commenced during the reporting period;
- the number of ARins for employees who have transferred from SEAs during the reporting period;
- the number of ARins, SEAs and AWAs terminated during the reporting period; and
- the number of ARins and/or SEAs providing for privately plated vehicles at the end of the reporting period.

The report must also indicate the range of classifications that ARins and/or SEAs covered (e.g. SOGB to SOGA), including the remuneration of those classifications as at the end of the reporting period.

Note: ARins and SEAs that terminate on 30 June and recommence on 1 July are not considered to be terminated or to be "new" for reporting purposes.

Directorates and public sector bodies must include the following information at a minimum:

- FTE and headcount by division/branch;
- FTE and headcount by gender;
- headcount by classification and gender;
- headcount by employment category and gender;
- headcount by diversity group (Aboriginal and Torres Strait Islander Peoples, Culturally and Linguistically Diverse, People with Disability);
- headcount by age group, gender and average length of service;
- recruitment and separation rates by classification group.

Contact for further information:	Workforce Capability and Governance Division, CMTEDD, Phone 620 76502 or psm@act.gov.au .
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B.9 Ecologically Sustainable Development

Basis of requirement:

Commissioner for Sustainability and the Environment (CSE) Act 1993, section 23;
Climate Change and Greenhouse Gas Reduction Act 2010; and
Environment Protection Act 1997.

Report descriptor

Directorates and public sector bodies must report on the following:

- 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 directorate/public sector body;
- recommendations made by the Commissioner following an investigation of the directorate/public sector body's activities; and
- any actions taken in response to those recommendations.

Contact for further information:	Office of the Commissioner for Sustainability and the Environment, Phone 620 72626.
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The ACT Government is committed to sustainable development of the ACT and encourages directorates and public sector bodies to embed sustainability in their decision-making processes. The commitment was translated into a legislative responsibility for directorates and public sector bodies to develop policies and programs to promote ecologically sustainable development through the *Climate Change and Greenhouse Gas Reduction Act 2010* and the *Environment Protection Act 1997* (the Environment Protection Act).

Ecologically sustainable development can be defined as the effective integration of economic, social and environmental considerations in decision-making processes.

This section of the annual report should outline:

- how directorate/public sector body actions and operations accord with legislation and with ecologically sustainable development principles;

- the contribution of directorate/public sector body outputs to meet ecologically sustainable development;
- the effects of the directorate/public sector body outputs on ecologically sustainable development;
- identification of any measures taken to minimise the impacts of these effects;
- description of mechanisms used for reviewing and increasing the effectiveness of these measures; and
- a statement about the accuracy of data i.e. confidence level.

Under the ACT Government Carbon Neutral Framework, the ACT Government is committed to achieving carbon neutrality in its own operations by 2020. This means demonstrating leadership in reducing greenhouse gas emissions and supporting the achievement of the Territory's legislated greenhouse gas reduction targets.

Therefore, directorates and public sector bodies are also required to report their operational consumption of resources: energy (electricity, gas and transport fuels), water, waste (generation), and resultant greenhouse emissions. Data must be provided in the format outlined in the following table:

Sustainable Development Performance: Current and Previous Financial Year

Indicator as at 30 June	Unit	Current FY	Previous FY	Percentage change
Directorate/ public sector body staff and area				
Directorate/public sector body staff	FTE			
Workplace floor area	Area (m ²)			
Stationary energy usage				
Electricity use	Kilowatt hours			
Natural gas use	Megajoules			
Diesel	Kilolitres			
Transport fuel usage				
Electric vehicles	Number			
Hybrid vehicles	Number			
Other vehicles (that are not electric or hybrid)	Number			
Total number of vehicles	Number			
Total kilometres travelled	Kilometres			
Fuel use – Petrol	Kilolitres			
Fuel use – Diesel	Kilolitres			
Fuel use – Liquid Petroleum Gas (LPG)	Kilolitres			
Fuel use – Compressed Natural Gas (CNG)	Cubic Metres (Cm ³)			
Water usage				
Water use	Kilolitres			
Resource efficiency and waste				
Reams of paper purchased	Reams			
Recycled content of paper purchased	Percentage			
Waste to landfill	Litres			

Co-mingled material recycled	Litres			
Paper & Cardboard recycled (incl. secure paper)	Litres			
Organic material recycled	Litres			
Greenhouse gas emissions				
Emissions from stationary energy use	Tonnes CO ₂ -e			
Emissions from transport	Tonnes CO ₂ -e			
Total emissions	Tonnes CO ₂ -e			

Completing the table

Under the ACT Government Carbon Neutral Framework, all ACT Government directorates are required to work towards becoming operationally carbon neutral (to generate no net emissions from their activities) by 2020.

The Framework also requires that all ACT Government directorates develop Resource Management Plans. Key aspects to be identified in agency Resource Management Plans are; environmental goals and objectives, targets for reductions in resource consumption and greenhouse gas emissions, strategies and actions to achieve reductions and staff engagement mechanisms.

As the ACT Government moves towards carbon neutrality in 2020, it is critical that directorates identify resource reduction targets in Resource Management Plans and actively monitor progress through the year against set targets.

As part of their direct **operations**, directorates are required to report annually on their resource usage.

Note: much of the data for this table is available from the Enterprise Sustainability Platform (ESP).

Year on year Comparisons

Data for the previous financial year is required to allow year on year comparisons. It is important to highlight major changes to staff and facilities in annual reports if these are responsible for significant increases or decreases in resource use.

Percentage change

Should be calculated using the following formula:

$$\text{Percentage change} = \left[\left(\frac{\text{current FY}}{\text{previous FY}} \right) - 1 \right] \times 100$$

A negative figure represents a decrease in resource use.

Directorate/Public Sector Body Staff & Area

Directorate/public sector body staff and area				
Directorate/public sector body staff	FTE			
Workplace floor area	Area (m ²)			

- Full Time Equivalent (FTE) numbers can be gathered from your Human Resources area.
- Workplace floor area refers to the floor space of a directorate/public sector body's staff accommodation. This data can be gathered from lease agreements and from facility managers and should be the same as information provided for ESP.

- If the number in the ESP are different to the data you have for floor area, contact your ESP Administrator to discuss – esp@act.gov.au.
- In calculating workplace floor areas, there is either nett lettable area (NLA) or gross floor area (GFA). This base information is provided by agencies for inclusion in the ESP however the annual report does not need to distinguish this.
- Details of the measure used for floor area (GFA or NLA) should be included in the explanatory notes.

Note: if desired, directorates and public sector bodies may include commentary to contextualise data relating to FTE and workplace floor area.

Energy

Stationary energy usage				
Electricity use	Kilowatt hours			
Natural gas use	Megajoules			
Diesel	Kilolitres			

- Stationary energy use should be gathered from the ESP. Please ensure that electricity use is recorded use in kilowatt hours (kWh) and not megawatt hours (MWh).
- 1 MWh = 1,000 kWh.
- Natural gas use should be recorded in megajoules (MJ) and not gigajoules (GJ).
- 1 GJ = 1,000 MJ.

Transport

Transport fuel usage				
Electric vehicles	Number			
Hybrid vehicles	Number			
Other vehicles (that are not electric or hybrid)	Number			
Total number of vehicles	Number			
Total kilometres travelled	Kilometres			
Fuel use – Petrol	Kilolitres			
Fuel use – Diesel	Kilolitres			
Fuel use – Liquid Petroleum Gas (LPG)	Kilolitres			
Fuel use – Compressed Natural Gas (CNG)	Cubic Metres (Cm ³)			

- Transport fuel use should be gathered from the SG Fleet online reporting tool and any other fuel supplier currently used by the directorate/public sector body for transport fuel.
- Taxi use or air travel may also be reported on, though this is not mandatory.
- Please ensure that transport fuel use is recorded in kilolitres (kL) and not litres (L).
- 1 kL = 1,000 L.

Water

Water usage				
Water use	Kilolitres			

- Water use should be gathered from the Enterprise Sustainability Platform.
- Please ensure that water use is recorded in kilolitres (kL) and not litres (L).
- 1 kL = 1,000 L

Waste

Resource Efficiency and Waste				
Reams of paper purchased	Reams			
Recycled content of paper purchased	Percentage			
Waste to landfill	Litres			
Co-mingled material recycled	Litres			
Paper & Cardboard recycled (incl. secure paper)	Litres			
Organic material recycled	Litres			

- Number of reams of paper purchased can be collected from the corporate area of your directorate/public sector body.
- Percentage of recycled paper purchased is a record of the percentage of recycled paper used by a directorate/public sector body. Below is an example of how to calculate the total recycled content of your paper:

20 reams of 50% recycled content printing paper	(20 x 0.5)	=	10
5 reams of 80% recycled content printing paper	(5 x 0.8)	=	4
5 reams of 100% recycled content printing	(5 x 1.0)	=	5
5 reams of coloured paper with no recycled content	(5 x 0)	=	0

10 + 4 + 5 + 0 = 19 (total recycled content). This figure divided by total reams is your result. In this example 19 / 35 = 0.543. Therefore the recycled content of paper is 54%.

- Waste to landfill, co-mingled material, paper, cardboard and organic recycling information can be provided either by directorate/public sector body waste service provider or can be estimated in the following way:
- **Total (L) = capacity of bins (L) x No. of bins x No. of times emptied over a year**
- 1m³ = 1000L
- Co-mingled material relates to mixed plastics, glass/cartons and metals (like your yellow bins at home).
- Paper and cardboard recycled refers to the combined total of secure and non-secure paper and cardboard recycled.
- Organic material refers to food scraps and other organic materials.
- If you are an Actsmart accredited site, contact actsmartbusiness@act.gov.au for a copy of your scorecard which provides you with this information.

Greenhouse gas emissions

Greenhouse gas emissions				
Emissions from stationary energy use	Tonnes CO ₂ -e			
Emissions from transport	Tonnes CO ₂ -e			
Total emissions	Tonnes CO ₂ -e			

- Emissions from stationary energy use should be gathered from the Enterprise Sustainability Platform (ESP).
- **Emission from stationary energy = [all emissions resulting from electricity and gas use] – [electricity emissions offset by the use of renewable energy use].**
- Emissions from transport should be gathered from the SG Fleet online reporting tool.

Data Collection of Directorate/Public Sector Body Resource Use

If directorate/public sector body specific data is unable to be disaggregated, the data should represent the directorate/public sector body's proportion of the average from the whole of building data. If the data is unable to be collected, at either building or directorate/public sector body level, an explanation of data difficulties should be provided and the mechanisms being pursued to ensure data collection in future years.

Support Services

The Carbon Neutral Government Program Team is available to provide support to agencies in the preparation of data for annual reports.

A workshop focussed on how to collect and report data for Section B.9 as outlined above is offered in June each year. For further information, contact the Carbon Neutral Government team on the details below.

Contact for further information:	Carbon Neutral Government, EPSDD, Phone 620 57334 or esp@act.gov.au .
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C. Financial Management Reporting

Financial Management Reporting details may be contained in a separate volume.

C.1 Financial Management Analysis

Basis of requirement: Financial Management Analysis – Better Practice Guideline: http://apps.treasury.act.gov.au/data/assets/pdf_file/0010/617914/MDA-Management-Discussion-and-Analysis.pdf.

Report descriptor

The Management Discussion and Analysis (MD&A) provides a high level narrative of the financial results and health of a directorate/public sector body. The MD&A should enhance annual financial reporting, be understandable and useful to a wide audience, including the Legislative Assembly, which predominantly consists of non-accountants. The MD&A also enables Directors-General of directorates and either Chief Executive Officers or Governing Boards of Territory authorities to fulfil their respective obligations under sections 31(4), 55(4) or 56(4) of the Financial Management Act.

The MD&A should explain the:

- significance of key financial information contained in the annual financial statements;
- strategies that led to the results reported; and
- implications of financial trends for future services/operations of the directorate/public sector body.

The MD&A precedes the audited annual financial statements, but does not form part of the financial statements and hence is not directly subject to audit. However, the Auditor-General will review the MD&A for consistency with information contained in the financial statements, in line with Audit Standard ASA 720 (*The Auditor’s Responsibilities Relating to Other Information*) applying to an audit of a financial report. Consequently, the MD&A should be provided with the certified financial report presented to the Audit Office in accordance with the Treasury timetable outlined for Annual Financial Statements.

Contact for further information:	Financial Framework Management and Insurance, Economic and Financial Group, CMTEDD, Phone 620 70259.
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C.2 Financial Statements

Basis of requirement:

Financial Management Act 1996;

Territory-owned Corporations Act 1990;

ACT Government Accounting Policies; and

Model Financial Statements www.act.gov.au/accounting.

Report descriptor

Those directorates and territory authorities (as defined in the Financial Management Act) that must prepare annual financial statements for the year must include it in the relevant annual report. The annual financial statements must be accompanied by the respective Auditor-General’s independent audit report for the year and together these should be provided in an appendix to the annual report. To improve accessibility, it may also be useful to include an index with the financial statements.

The annual financial statements must be prepared in accordance with:

- the relevant legislation;
- Australian Accounting Standards including, where relevant, ACT Government Accounting Policies;
- the Model Financial Statements; and
- the timetable set by CMTEDD.

All figures in annual financial statements must be presented in whole dollars (i.e. not including cents), with the appropriate rounding.

Directorates and Territory Authorities

Directorates and certain territory authorities must meet the following disclosure requirements under the Financial Management Act:

- sections 27-30: directorates for the purposes of the Financial Management Act, Office of the Legislative Assembly and an officer of the Assembly (due to the operation of section 4); and
- sections 63-66: Territory authorities for the purposes of part 8 of the Financial Management Act.

Territory-owned Corporations

Territory-owned Corporations must meet the disclosure requirements under section 22 of the *Territory-owned Corporations Act 1990*, and the *Corporations Act 2001*, specifically Chapter 2M “Financial reports and audit”.

Australian Accounting Standards

All entities that are required to prepare annual financial statements for the year must follow the accounting pronouncements of the Australian Accounting Standards Board.

Directorates and Territory Authorities

Directorates and territory authorities subject to Financial Management Act reporting requirements must also prepare their annual financial statements in accordance with the:

- Model Financial Statements for the year;
- ACT Government Accounting Policies; and
- relevant guidance released through Treasury finance memoranda.

Directorates and relevant territory authorities should use the Accounting Policy Papers and Model Financial Statements as tools to understand and meet the ACT Government's accounting policy requirements. In particular, the Model Financial Statement are designed to assist directorates and Territory authorities (for the purposes of the Financial Management Act) to meet their respective legislative requirements.

Contact for further information:	Financial Framework Management and Insurance, Economic and Financial Group, CMTEDD, Phone 620 70259.
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C.3 Capital Works

Report descriptor

Directorates and public sector bodies with capital works must provide an informed review of their capital works program expenditure, and highlight achievements during the year, particularly from the view of key stakeholders and service delivery.

Reports should be structured in the following format and include:

1. Completed projects:
 - show all projects completed during the year;
 - show final costs versus original estimates; and
 - show completion dates versus original estimates.
2. Works still in progress at year end:
 - show year of approval;
 - show revised completion dates; and
 - show revised total project value.

3. A reconciliation of approved financing, expenditure and the directorate/public sector body's financial statements.
4. The contact details of the relevant capital works officer.

These requirements can be presented in a capital works table format, similar to the quarterly reporting templates.

The Capital Works Table

Projects should be identified individually and split by:

- new works;
- works in progress;
- completed projects; and
- physically but not financially completed projects should be identified.

Projects should also be split by segment or business unit (e.g. roads, hospital, division).

Examples of columns for the table that would meet the information requirements:

- project (purpose of capital works that were not immediately apparent);
- estimated completion date;
- actual completion date (for completed projects);
- original project value;
- revised project value;
- prior year expenditure;
- current year expenditure; and
- total expenditure to date.

Summarise by new works, works in progress and completed projects.

An additional table of Territorial capital works projects may be relevant.

The Reconciliation Schedules

Directorates/public sector bodies are required to provide reconciliations of:

- approved current year capital works program financing to capital injection as per cash flow statement;
- current year expenditure to capital injection as per cash flow statement; and
- current year expenditure to purchases of property, plant and equipment as per cash flow statement.

Contact for further information:	Development and Infrastructure Policy Branch, Finance and Budget Division, CMTEDD, Phone 620 53176.
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C.4 Asset Management

Basis of requirement:

ACT Government Asset Management Strategy; and
Financial Management Act 1996.

Report descriptor

Directorates and public sector bodies should report on their Asset Management Strategy and address any additional asset management reporting obligations included in other

directorate/public sector body documents. Reports should be structured in the following format and include (but are not limited to) the provision of the following information:

1. Assets Managed – Asset managed including information on their value and quantity, new assets, asset disposals and the identification of surplus property, for example:
 - The directorate/public sector body managed assets with a total value of \$xxx,xxx m as at 30 June 2017:
 - Assets managed include ... show asset grouping and an appropriate measure, for example:

Asset	Appropriate measure
Built property assets (by type i.e. school, health, community, etc.)	no. of properties
Land	area
Infrastructure (e.g. roads, bridges, traffic signals)	number/km
Urban parks	area
Other ...	(xxxxx)

- During 2016-2017 the following assets were added to the directorate/public sector body's asset register.
Insert asset details
 - During 2016-2017 the following assets were removed from the directorate/public sector body's asset register.
Insert asset and reason for disposal
 - On 30 June 2017 the directorate/public sector body had 'xx' properties which were not being utilised by the directorate/public sector body or have been identified as potentially surplus. These are:
Insert asset and action i.e. leased to non-government organisations, vacant, under evaluation, to be transferred to Property Group – TCCS, or being used by other government agencies.
2. Assets Maintenance and Upgrade – including information on asset upgrades and condition of assets.
 - Asset upgrades (not including works funded and reported through the capital works program) completed during (*the relevant financial year*) were:
Insert asset and summary of upgrade
 - For (asset type) the expenditure on repairs and maintenance was '\$xxx,xxx' which represented 'xx' percent of the asset replacement value (or other appropriate performance measure)
 - The directorate/public sector body conducted 'xx' audits (condition, hazardous materials, building etc.) of its assets in 2014-2015. *Insert asset type, percentage of assets audited, condition of asset*
 3. Office Accommodation – Office accommodation including details of office utilisation rates at 30 June (*in the relevant financial year*), buildings occupied; area occupied in each building; and number of occupants in each building.

- The directorate/public sector body employs 'x,xxx' employees occupying 'xx,xxx' m² at the following sites:
Location 1 (insert building name, number of staff and area occupied)
Location 2; etc...
The average area occupied by each employee is 'xx.x' m².
- A further 'x,xxx' staff (FTE) are employed in non-office environments. These include:
'xxx' staff in (insert building type and function i.e. schools/teachers, depots/rangers, hospital/medical).

Contact for further information:	Development and Infrastructure Policy Branch, Finance and Budget Division, CMTEDD, Phone 620 53176. For information about office utilisation rates contact the Portfolio Management Team, ACT Property Group, CMTEDD, Phone 620 77214.
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C.5 Government Contracting

Basis of requirement:

Government Procurement Act 2001; and
 Government Procurement Regulation 2007.

Report descriptor

Directorates and public sector bodies should report on their procurement and contracting activities. Projects which are exclusively funded by the Commonwealth or other Territory entities should not be reported on, nor services provided by another ACT Government directorate/public sector body.

The ACT Government Contracts Register records ACT Government Contracts with suppliers of goods, services and works with a value of \$25,000 or more. Reports should include contract information taken from the Contracts Register. The information may be reformatted for publishing purposes provided that all individual contracts and dollar values are provided.

In the case of changes to Administrative Arrangements during the reporting period, directorates/public sector bodies should contact the Senior Manager, Executive Support, Procurement and Capital Works, CMTEDD prior to 1 July for advice on extracting the relevant data.

Contact for further information:	Executive Support, Procurement and Capital Works, CMTEDD, Phone 620 72625.
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C.6 Statement of Performance

Basis of requirement:

Financial Management Act 1996; and

ACT Government Performance Management Framework Guide:

http://apps.treasury.act.gov.au/data/assets/pdf_file/0003/617916/Performance-Management-Framework-Guide-November-2012.pdf.

Report descriptor

The annual statement(s) of performance must be accompanied by the respective Auditor-General's report of factual findings and together these must be provided in an appendix. The annual statement of performance must be prepared in accordance with the:

- Financial Management Act; and
- timetable set by CMTEDD.

Financial Management Act

Directorates and certain territory authorities (as defined in the Financial Management Act) must meet the following disclosure requirements under the Financial Management Act:

- sections 30A-30D: directorates for the purposes of the Financial Management Act;
- section 68-71: Territory authorities for the purposes of Financial Management Act part 8.

Directorates

The statement of the performance for a directorate in providing each class of outputs provided during the year must:

- compare the actual annual performance against the projected performance contained in the budget papers for the year; and
- provide details of the extent to which the projected performance criteria contained in the budget in relation to the provision of outputs were satisfied.

The Financial Management (Statement of Performance Scrutiny) Guidelines 2016 specifies that the statement of performance reports on a directorate's accountability indicators only and does not include strategic indicators.

Territory authorities

The statement of the performance for a Territory authority (subject to part 8 of the Financial Management Act) must assess its performance for the year by reporting against the performance criteria and other measures set out in the authority's budget and/or statement of intent for the year.

For a 'prescribed' Territory authority, as defined by the Financial Management Act, section 68 (3) requires that: 'the statement must include a statement of the performance of the authority in providing each class of outputs set out in the authority's statement of intent for the year and provided by it during the year and, in particular—

- (a) compare the performance of the territory authority in providing each class of the outputs with the forecast of the performance in the authority's statement of intent for the year; and
- (b) give particulars of the extent to which the performance criteria set out in the statement of intent for the provision of the outputs were met.'

The Financial Management (Statement of Performance Scrutiny) Guidelines 2016 clarifies that the performance criteria referred to in section 68(3) are accountability indicators. A prescribed Territory authority's statement of performance is not required to include an authority's strategic indicators listed in the statement of intent for the authority for the year.

Prescribed Territory Authorities are (Financial Management (Territory Authorities prescribed for Outputs) Guidelines 2016):

- ACT Gambling and Racing Commission;
- Canberra Institute of Technology;
- Cultural Facilities Corporation; and
- Legal Aid Commission (A.C.T.).

Note: directorates and territory authorities **must** submit the financial statement and statement of performance to the Auditor-General no later than the dates specified in the timetable issued by CMTEDD. Early submission will help ensure that the audit of all financial statements is completed in time to meet the Territory’s financial reporting deadlines.

Contact for further information:	Financial Framework Management and Insurance, Economic and Financial Group, CMTEDD, Phone 620 70259.
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Part 3 – Reporting by Exception

Directorates and public sector bodies are not expected to include annual report content on the following requirements, except where notices of non-compliance have been issued.

D. Notices of Non Compliance

D.1 Dangerous Substances

Basis of requirement: *Dangerous Substances Act 2004*, section 200.

Application: All directorates and public sector bodies other than a territory-owned corporation.

Report descriptor

An agency (other than a Territory-owned corporation) that commits an infringement notice offence against the *Dangerous Substances Act 2004* must provide a statement of the number of notices of noncompliance serviced and matter to which each notice related.

Contact for further information:	Worksafe ACT, CMTEDD, Phone 620 54261.
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D.2 Medicines, Poisons and Therapeutic Goods

Basis of requirement: *Medicines, Poisons and Therapeutic Goods Act 2008*, section 177.

Application: All directorates and public sector bodies other than a territory-owned corporation.

Report descriptor

Agencies that commit an infringement notice offence against this Act must provide a statement of the number of notices of noncompliance serviced and the matter to which each notice related.

Contact for further information:	Health Protection Service, Population Health, Protection and Prevention, Health Directorate, Phone 620 51700.
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Part 4 – Directorate and Public Sector Body Specific Annual Report Requirements

Part 4 provides directorate and public sector body specific annual report requirements.

The Compliance Statement of the annual report must show which subsections of the Directions apply and the location of the each section. For the sections that do not apply to a reporting directorate or public sector body, the headings and content can be omitted provided that it is indicated by the Compliance Index. For information on the Compliance Statement, including an example, see 8 Compliance Statement under Part 1 of the Directions.

Note: there are specific directorates and public sector bodies with annual reporting requirements found in legislation other than the Directions and the Financial Management Act. An indicative list of these directorates and public sector bodies and the relevant legislation are listed in the table below. The officers of the Legislative Assembly (Auditor-General, Ombudsman, ACT Electoral Commission) are not required to follow the Directions, as per the Annual Reports Act.

Administrative Unit or Public Sector Body	Legislation	Section
Auditor-General	<i>Auditor General Act 1996</i>	7A, 11A
Commissioner for Sustainability and the Environment	<i>Commissioner for the Environment Act 1993</i>	23
Independent Competition and Regulatory Commission	<i>Independent Competition and Regulatory Commission Act 1997</i>	9
Public Trustee	<i>Confiscation of Criminal Assets Act 2003</i>	102, 103
Justice and Community Safety Directorate	<i>Terrorism (Extra Temporary Powers) Act 2006</i>	98
Ombudsman	<i>Freedom of Information (FOI) Act 1989</i>	55
Ombudsman	<i>Crimes (Controlled Operations) Act 2008</i>	31
Ombudsman	<i>Crimes (Surveillance Devices) Act 2010</i>	42

E. Chief Minister, Treasury and Economic Development

E.1 Tobacco Compliance Testing

Basis of Requirement: *Tobacco and Other Smoking Products Act 1927*, section 42H.

Application: Chief Minister, Treasury and Economic Development Directorate.

Report descriptor

An annual report prepared by the Director-General of the Chief Minister, Treasury and Economic Development Directorate must include:

- (a) the number of compliance tests carried out during the financial year;
- (b) the number of contraventions of section 14 of the *Tobacco and Other Smoking Products Act 1927*, (Supply of smoking product to under 18 year olds) detected by the tests; and
- (c) the action taken in relation to the contraventions.

F. Education and Training

F.1 Investigation of Complaints

Basis of Requirement: *Education Act 2004*, section 22.

Application: Education Directorate.

Report descriptor

The report must include details about the number of complaints investigated by the Director-General during the financial year.

F.2 Teacher Quality Institute

Basis of Requirement: *ACT Teacher Quality Institute Act 2010*.

Application: Teacher Quality Institute.

Report descriptor

A report prepared by the Institute must include:

- (a) the number of new approved teachers;
- (b) the education programs available for the professional learning and development of teachers; and
- (c) the current assessment and certification standards that are required to be met by teachers.

G. Health

G.1 Mental Health

Basis of requirement: *Mental Health (Treatment and Care) Act 1994*.

Application: Chief Psychiatrist, Care Coordinator.

Report descriptor

The Chief Psychiatrist and Care Coordinator must include:

(a) statistics in relation to people who have a mental illness/dysfunction during the year.

Note: The Chief Psychiatrist is also required to provide details of any arrangements with New South Wales during the year in relation to people who have a mental illness.

H. Gambling and Racing

Basis of Requirement:

Gambling and Racing Control Act 1999, section 31;

Gaming Machine Act 2004, Division 11.2, Problem gambling assistance fund.

Application: Gambling and Racing Commission (the Commission).

Report descriptor

- 1) The Commission must include in its annual report a statistical summary of complaints lodged in relation to compliance with a gaming law (section 31 of the *Gaming and Racing Control Act 1999*) and the results of any investigations resulting from them.
- 2) The Commission must include the following information in relation to the problem gambling assistance fund:
 - the amounts that were paid into the fund during the year;
 - who paid the amounts;
 - who elected to pay an amount under section 163AA (Problem gambling assistance fund—annual payment option);
 - the amounts that were paid out of the fund during the year;
 - who the amounts were paid to; and
 - the purposes for which the amounts were paid.

I. Ministerial and Director-General Directions

Application: Directorates/public sector bodies with responsibilities under the following Acts:

- *ACT Teacher Quality Institute Act 2010*;
- *Board of Senior Secondary Studies Act 1997*;
- *Cultural Facilities Corporation Act 1997*;
- *Director of Public Prosecutions Act 1990*;
- *Education Act 2004*;
- *Gambling and Racing Control Act 1999*;
- *Nature Conservation Act 1980*; and/or
- *Planning and Development Act 2007*.

Report descriptor

Directorates or public sector bodies with responsibilities under the above Acts must report on Ministerial Directions and include:

- (a) a copy of any direction; and
- (b) a statement about the action taken during the year to give effect to any direction given (whether before or during the year).

Note: the Director-General of the Education Directorate must include particulars of any direction given by the Director-General under the *Education Act 2004* in that financial year to a particular School Board and not to School Boards generally.

J. Public Land Management Plans

Basis of requirement:

Planning and Development Act 2007 (Planning and Development Act), Chapter 10; and
Nature Conservation Act 2014 (Nature Conservation Act), Chapter 8.

Under section 333 of the Planning and Development Act, a custodian for an area of land is an administrative unit or other public sector body with administrative responsibility for land in the ACT that is unleased land, public land or both. The custodian must prepare plans of management and reserve management plans, under the Planning and Development Act (section 320) and the Nature Conservation Act (section 177) respectively. Both the Planning and Development Act and the Nature Conservation Act detail what must be included in their respective management plans for public land.

Application: Directorates/public sector bodies required to develop public land management plans under the Planning and Development Act and the Nature Conservation Act.

Report descriptor

The annual report must provide a summary of the status of each public land management plan as at the end of the reporting year, including:

- the title of the public land management plan and the year of commencement;
- the online location of the approved public land management plan; and
- the title of any draft public land management plan.

Note: a draft plan in preparation is one for which consultation or assembly processes have commenced but the final plan is not yet approved.

Contact for further information:	Environment Division, EPSD, Phone 620 50805.
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K. Third Party Insurance

Basis of requirement: *Road Transport (Third-Party Insurance) Act 2008*.

Application: Compulsory Third Party (CTP) regulator.

Report descriptor

For each financial year, the CTP regulator must publish in the CTP regulator's annual report the average risk premium amount for passenger vehicles.

L. Victims of Crime

Basis of Requirement: *Victims of Crime (Financial Assistance) Act 1983*

Application: Registrar of the Magistrates Court (the Registrar)

Report descriptor

The Registrar must include:

- (a) the number of applications made;
- (b) particulars of awards made on the applications;
- (c) a brief description of the facts and circumstances to which the applications related;
and
- (d) any other particulars relating to the operation of the *Victims of Crime (Financial Assistance) Act 1983* that the registrar considers appropriate.

M. Waste Minimisation Contraventions

Basis of requirement: *Waste Minimisation Act 2001*, section 18

Application: Transport Canberra and City Services Directorate

Report descriptor

A report prepared by Transport Canberra and City Services Directorate must include details of each contravention of a notice under the *Waste Minimisation Act 2001* during the reporting year.

Part 5 – Whole of Government Annual Reporting

Part 5 requires whole of government reporting on specific subject matter by particular directorates and public sector bodies. Whole of government annual reporting is appropriate for information on multi-directorate initiatives and allows for a coordinating body to present particular information in the one place on behalf of the ACT Government's 'one government'.

Whole of government information may be subsumed or annexed within another annual report, or produced as a stand-alone annual report.

It is the responsibility of the coordinating directorate to organise the collection of whole of government information and provide guidance to other directorates and public sector bodies on the information and mechanisms for collecting that information. The coordinating directorate will present the information in their report. All other directorates and public sector bodies are not required to repeat this information in their own annual reports, provided that it is presented in a whole of government annual report.

Information provided by directorates and public sector bodies remains the responsibility of the directorate/public sector body's Director-General and must be approved by the relevant delegate.

Note: territory-owned corporations, or any other public sector bodies that do not participate in whole of government annual reporting, must comply with the following reporting requirements within their own annual report.

N. Community Engagement and Support

Application: All directorates and public sector bodies

Coordinating directorate and whole of government annual report: Communications Division, CMTEDD, Phone 620 59530.

Report descriptor

The purpose of this subsection is to demonstrate the ACT Government's 'one government' focus and its community-centred approach to developing programs and policies by actively engaging with, and supporting the broader ACT community. The subsection should provide information on the activities of directorates and public sector bodies in supporting the community or community organisation through grants and financial assistance.

Community Engagement Activities

There should be a narrative (non-tabular) assessment of major/significant community engagement activities undertaken during the reporting year. For each community engagement activity the narrative should include:

- the objective/purpose of the consultation;
- tools used to engage with the community (e.g. forums, workshops, focus groups, advertisements in the paper, Communication and Events link on the CMTEDD website);
- the approximate number of people/organisations who participated in the engagements; and
- the outcome/results of the engagements.

The directorate/public sector body is best placed to determine whether a community engagement activity is major or significant for the purposes of the Annual Report, however the following points may assist:

- Major/significant activities – activities including one or more of the following may be considered major/significant:
 - when the community is asked to consider an issue and provide feedback or input into a process over which they are able to have genuine influence;
 - an engagement or consultation process that uses a variety of engagement tools (online, face-to-face, social media, forums etc) and is **not** designed only to provide the community with information or advice about the implementation of, or changes to, an ACT Government service or program; and/or
 - engagement projects with an allocated budget or dedicated staff resource.
- Not major/significant activities – activities may include information presentations to Community Councils or other interest groups, informal meetings with stakeholders, tours of ACT Government facilities and general advertising or communications activities. This may vary amongst directorates and public sector bodies.

Community Support Initiatives: Grants and Sponsorship

For the community support initiatives, directorates and public sector bodies must provide descriptive information on the grants/assistance/sponsorship programs provided during the financial year. For each grants program, directorates and public sector bodies must provide information on the recipient, project title, project purpose (summary) and amount of the grant.

Note: details of Service Funding Agreements (SFAs) are not to be included. Details of SFAs with a value of \$25,000 or more should be provided to Procurement and Capital Works, CMTEDD, for inclusion on the ACT Government Contracts Register.

Directorates and public sector bodies should use the following template to provide information on grants/assistance/sponsorship programs:

[Title of Program e.g. ACT Arts Program]

[Description of Program e.g. *The ACT Arts Program promotes the Arts in the ACT.*]

Recipient	Project Purpose/Summary	Amount (\$)
<i>ABC Writers Group</i>	<i>Young Writers Program to provide development opportunities for young writers in the ACT.</i>	<i>10,000</i>

Note: directorates are required to coordinate any input from those public sector bodies listed in columns 3 & 4 of table 1 ‘declaration of public sector bodies and their annual reporting arrangements’, which the directorate has responsibility for.

O. Justice and Community Safety

Application: All directorates and public sector bodies.

Coordinating entity and whole of government annual report: Justice and Community Safety Directorate (JACSD) Media and Communications, Phone 620 77173 or Jacsmmedia@act.gov.au.

O.1 Bushfire Risk Management

Basis of requirement: *Emergencies Act 2004*.

Application: Directorates and public sector bodies are required to prepare a Bushfire Operational Plan under the Strategic Bushfire Management Plan (SBM Plan), including a directorate or public sector body which is either a manager of unleased Territory Land or the owner (i.e. lessee or occupier) of Territory Land has reporting requirements under the *Emergencies Act 2004*.

Report descriptor

Directorates and public sector bodies must give an account of their operations in relation to the SBM Plan, including any approved operational plan, for each area of unleased Territory land, or land occupied by the Territory, used by the directorate/public sector body or someone on behalf of the directorate/public sector body.

The account must include the information the Minister directs in writing, and must include particulars of the direction and the measures taken to give effect to it during that year.

Contact for further information:	ACT Rural Fire Service, ACT Emergency Services Agency, JACSD, Phone 620 78609.
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O.2 Freedom of Information

Basis of requirement: *Freedom of Information Act 1989* (the FOI Act), sections 7, 8 and 79.

Report descriptor

Note: provided that Statements are up to date and available online, and methods for accessing a copy of the statement/s are included, it is not necessary to reproduce in the annual report.

Section 7 Statement - Organisation, Function and Decision-Making Powers

The statement must contain:

- functions and operations of the directorate/public sector body including information about the decision making powers of the directorate/public sector body along with any other powers that may affect members of the public;
- how members of the public can participate in the work of the directorate/public sector body, 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;
- categories of documents that are in the possession of the directorate/public sector body and maintained by the directorate/public sector body; and

- facilities provided by the directorate/public sector body for enabling members of the public to obtain physical access to the documents of the agency (e.g. the availability of public transport, wheelchair access etc.).

Section 8 Statement – Index of Documents

A section 8 Statement must include an index of documents that are used by, or provided by, the directorate/public sector body for the purpose of making a decision or recommendation under an enactment or scheme, including:

- 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 directorate or public sector body 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.

Section 79 Statement – Number of FOI Requests

Directorates/public sector bodies must report on the total number of FOI requests during the reporting period, as follows:

- initial requests to access documents;
- documents granted full access, partial access, refused access, and decision pending;
- applications for the internal review of decisions under section 59/to the Tribunal and their details; and
- amendment of personal records under section 48 and particulars of the results.

Directorates/public sector bodies must provide a summary of the number of FOI decisions notified based on the time taken for notification after the request was received, as follows:

- less than 31 days;
- not less than 31 days and not more than 45 days;
- not less than 46 days and not more than 60 days;
- not less than 61 days and not more than 90 days;
- more than 90 days; and
- decisions pending.

Directorates/public sector bodies must report on particulars of the total charges and application fees collected during the reporting year in relation to requests and other applications under the FOI Act.

Contact for further information:	Civil Law, Legislation, Policy and Programs, JACSD, Phone 620 78303.
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O.3 Human Rights

Basis of requirement: *Human Rights Act 2004* (the Human Rights Act)

Report descriptor

Directorates and public sector bodies must report on implementation strategies and progress in incorporating human rights standards into their operations, with reference to the following:

- **education and training of staff on human rights principles:** number of training sessions; training provider, number and policy cohorts that attended (e.g. legal staff, policy staff);
- **internal dissemination of information to staff on the legislative scrutiny process:** distribution of Human Rights Commission brochures, JACSD publications and documentation developed by the directorate/public sector body;
- **liaison with the Human Rights Advisors on human rights principles or the legislative scrutiny process:** the number of cabinet submissions prepared and the human rights issues identified as part of these processes (without breaching confidentiality); the number of compatibility statements issued in relation to new legislative proposals developed; and a description of any issues that had to be resolved after consultation with the Human Rights Advisor;
- **reviews or preparations for reviews of existing legislation for compatibility with the Human Rights Act:** human rights issues raised by the existing legislative framework in which they operate; the process for identifying any necessary legislative amendments; and, if no reviews have been undertaken, the reasons for not reviewing legislation and a timetable for future review; and
- **litigation:** a summary of cases before courts or tribunals which have involved arguments concerning the Human Rights Act, along with responses to relevant decisions.

Contact for further information:	Human Rights Advisor, Legislation, Policy and Programs Branch, JACSD, Phone 620 70595.
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O.4 Legal Services Directions

Basis of requirement: under section 15 of the *Law Officers Act 2011*, directorates must report the measures taken by them during the reporting year to ensure compliance with the legal services directions issued under section 11, such as the *Law Officers (General) Legal Services Directions 2012* and *Model Litigant Guidelines 2010*. Directorates are also required to provide information concerning any breaches of the legal services directions during the reporting year.

JACSD will issue further advice to directorates on the format of this requirement for inclusion in the JACSD Annual Report.

Contact for further information:	Media and Communications, Governance, JACSD, Phone 620 77173 or Jacsmmedia@act.gov.au .
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P. Public Sector Standards and Workforce Profile

The Head of Service must produce an annual report on State of the Service. The report must produce a summary at a whole of government level as well as detailed information by directorate.

Application: The ACT Public Sector.

Coordinating entity and whole of government annual report: Head of Service, State of the Service Report.

Contact for further information:	Workforce Capability and Governance Division, CMTEDD, Phone 620 76502 or psm@act.gov.au .
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P.1 Culture and Behaviour

Directorates and public sector bodies must report on the outcomes delivered by strategies under the ACTPS Respect, Equity and Diversity (RED) Framework, and identify how the values under the Code of Conduct - Respect, Integrity Innovation and Collaboration – are being embedded into the ACT public service culture.

Note: territory-owned corporations, or any other public sector body that does not work to the RED Framework, should provide their own assessment of their entity’s culture and behaviour.

P.2 Public Interest Disclosure

Basis of Requirement: *Public Interest Disclosure Act 2012* (the PID Act).

Report descriptor

Directorates and public sector bodies must report on the procedures in place across government to facilitate the making of public interest disclosures as well as the disclosures they receive and handle.

The report must include information on all directorates and public sector bodies in the public sector and include details relating to the reporting year:

- the total number of public interest disclosures made;
- the total number of investigations carried out;
- the total number of investigations completed;
- the average time taken for completed investigations; and
- anything else prescribed by regulation.

The annual report must not include protected information that may inadvertently identify individuals.

P.3 Workforce Profile

Report descriptor

Directorates and public sector bodies must provide a workforce profile and include the following information.

Attraction and Retention Incentives (ARins), Special Employment Arrangements (SEAs) and Australian Workplace Agreements (AWAs)

Directorates and public sector bodies must include information on Attraction and Retention Incentives (ARins), Special Employment Arrangements (SEAs), a benefit under an Australian Workplace Agreement (AWA) and/or any other instrument that provides an employee with remuneration that is supplementary to their salary as defined in the relevant enterprise agreement.

The report must include:

- the total number of ARins, SEAs and AWAs at the end of the reporting period;
- the number of new ARins commenced during the reporting period;
- the number of ARins, SEAs and AWAs terminated during the reporting period;
- the number of ARins and/or SEAs providing for privately plated vehicles at the end of the reporting period; and
- the total additional remuneration paid under ARins, SEAs and AWAs during the reporting period.

The report must also indicate the range of classifications that ARins and/or SEAs covered (e.g. SOGB to SOGA), including the remuneration of those classifications as at the end of the reporting period.

Note: ARins and SEAs that terminate on 30 June and recommence on 1 July are not considered to be terminated or to be “new” for reporting purposes.

FTE, headcount and demographics

The State of the Service must include the following information at a minimum, at whole of government level and by directorate/division/classification where indicated:

- FTE and headcount by agency and division;
- FTE and headcount by gender;
- headcount by classification and gender;
- headcount by employment category and gender by agency;
- headcount by diversity group (Aboriginal and Torres Strait Islander Peoples, culturally and linguistically diverse, people with disability) by agency;
- headcount by age group, gender and average length of service; and
- recruitment and separation rates by classification **group** and agency.

Note: territory-owned corporations, or any other public sector body that does not have workforce profile information included within the State of the Service Report, must include a workforce profile in their own annual report.

Q. Territory Records

Basis of requirement: *Territory Records Act 2002*

Application: All directorates and public sector bodies

Coordinating entity: Territory Records Office, CMTEDD, Phone 620 70194.

Report descriptor

Directorates and public sector bodies must provide a statement that indicates whether:

- a current Records Management Program has been approved by the directorate/public sector body's Principal Officer and submitted to the Director of Territory Records;
- Records Management Procedures have been created and implemented throughout the directorate/public sector body; and
- appropriate training and resources are made available to all staff in the directorate/public sector body.

The statement must:

- provide details of how the public can inspect the Records Management Program as required by section 21(1) of the Act;
- outline the arrangements for preserving records containing information that may allow people to establish links with their Aboriginal or Torres Strait Islander heritage; and
- list the approved Records Disposal Schedules by name and Notifiable Instrument Number. Agencies are requested to use the following table format.

Records Disposal Schedule Name	Effective	Year and No.