



**Government
of South Australia**

Department of the Premier and Cabinet Circular

**DPC CIRCULAR 013 – ANNUAL REPORTING REQUIREMENTS
FOR 2016-17 ANNUAL REPORTING**

June 2017

General queries

Cabinet Office
Department of the Premier and Cabinet
State Administration Centre
200 Victoria Square Adelaide, South Australia 5000
GPO Box 2343 Adelaide, South Australia 5001

<http://www.dpc.sa.gov.au>

<http://www.dpc.sa.gov.au/what-we-do/services-for-government/premier-and-cabinet-circulars>

For queries on the 2016-2017 Reporting Period

Project Management Office
Department of the Premier and Cabinet
GPO Box 2343 Adelaide
South Australia 5001

Email: DPC.PMO@sa.gov.au

For FAQs, performance indicator factsheet and mandatory annual report template see

<http://extra.dpc.sa.gov.au/>

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1. Introduction

1.1. Scope of this circular

This circular sets out the requirements for annual reporting and should be taken as the directions of the Premier under the *Public Sector Act 2009*, section 12(7). These requirements are mandated for all South Australian Government General Government Sector (GGS) agencies and entities presenting annual reports to the South Australian Parliament.

The policy directions established through the Reform of Annual Reporting project, managed by the Project Management Office of the Department of the Premier and Cabinet (DPC), have been incorporated.

A template for reporting is provided and all South Australian Government GGS agencies and entities are required to use the template.

1.2. Purpose of annual reports

As required by the *Public Sector Act 2009*, each public sector agency must, once in each year, present a report on the agency's operations to the agency's Minister. South Australian Government annual reports are intended to give Parliament and the public important information about the agency's activities and performance. Annual reports are a key mechanism to ensure public accountability and transparency.

The Public Sector Regulations 2010, reg.7, set out the specific requirements of public sector agency reports.

Other requirements for specific annual reporting are contained in a range of Acts and Regulations.

1.3. The principles of reformed annual reporting

Currently, 250 annual reports are presented to Parliament each year, totaling about 14,000 pages. They are published for a limited audience and the content is fragmented and duplicated across agencies. This is even more prevalent now that all agencies have significant volumes of information posted on their websites and centrally aggregated data is also published online.

Promotional information which is incorporated in annual reports often undergoes a lengthy process of drafting, editing, proof-reading, approving, submission to Cabinet Office and tabling in Parliament, resulting in a high cost per page compared to information on websites.

Annual report content, generally contained in standard PDFs for presentation to the public, is inaccessible to machine readers, those with low vision and internet search engines.

Accountability and transparency remain paramount, but greater emphasis should be placed on clear factual reporting of performance and less on general promotions, marketing, graphics and design.

For this reason, a template is now provided. All agencies and entities broadly under Ministerial direction are required to use this template for their annual reports. Other entities are encouraged to use the template.

Principles of annual reporting

Annual reports must be:

- Transparent
- Accountable
- Concise
- Open
- Performance-based
- Factual
- Citizen-centric
- Accessible
- Digital

What these principles mean:

(a) **Transparency and accountability** remain paramount.

All statutory reporting obligations must continue to be met in annual reports. Agencies and entities are asked to report against these obligations in the most specific way possible. Each obligation must be separately listed and addressed individually. The template provides a section for each specific reporting obligation which is common to most agencies. Reporting obligations which are relevant to only one agency can also be reported within the template provided.

Commencing from the 2016/2017 annual reporting cycle, agencies are asked to review the non-statutory information previously presented in annual reports and now publish that on agency websites and/or on Data.sa rather than included in annual reports, so that information is more current and more easily found by internet search engines.

If the information is important to the public, it is more likely to be seen on your website than in an annual report.

All information reported in 2015-2016 annual reports must be available to the public in either the 2016-2017 annual report, on the agency website, or on Data.sa as per the table below.

In previous years, some information was required in greater detail than was required by the legislation. This circular asks for less detail in cases where the detail previously requested by the circular is now published elsewhere. For example, detailed workforce information, such as executive numbers by gender and by agency is reported at the public sector workforce data dashboard <https://publicsector.sa.gov.au/about/office-for-the-public-sector/dashboard/>. The template asks for a more general summary. In this way duplication of reporting is minimized and transparency is fully maintained.

Annual Report Information	2016-17 Annual Report	Agency web site	Data.sa
All statutory reporting requirements	Must be in the 2016-17 annual report		
Numerical data presented in tables	If a numerical table is used in the Annual Report include a hyper link to the data in Data.sa		Present as a 5 year time series in open data format, under your agency section of Data.sa
Audited financial statements	Must be in 2016-17 Annual Report		
Other information not required for statutory reporting	Do not include in annual report, and instead place it on the website or on Data.sa where it is more searchable and accessible.	As appropriate to maintain transparency	As appropriate to maintain and improve transparency

(b) **Concise** – annual report content must be limited to

- Statutory annual reporting requirements
- Reporting requested by the Minister(s)
- Reporting directed by the Premier in this circular

(c) **Open** – all numerical data presented in a table in the annual report should also be presented as a 5 year time series (if available) in open data format (preferably CSV or JSON) on Data.sa under your agency’s page and referenced by hyperlink in the agency’s annual report.

This has been approved by Cabinet and is supported by the Open Data Declaration.

Audited financial reports are exempted from placement on Data.sa.

(d) **Performance-based** – all information provided in an annual report must inform Parliament and the public about the performance of the agency. The effectiveness of and efficiency of agency programs and initiatives must be reported (Public Sector Regulations 2010, reg.7). The use of performance indicators that measure the results that you want the program or initiative to achieve are encouraged. Other kinds of evaluations and assessments can be used. The Department of the Premier and Cabinet has prepared a performance indicator information sheet, available on the DPC intranet at <http://extra.dpc.sa.gov.au/>.

All promotional material formerly provided in annual reports must now be published on the web instead.

Lists of achievements must be avoided. For good examples of performance-based reporting, see the 2015-2016 annual reports of the Department for Communities and Social Inclusion:

http://www.dcsi.sa.gov.au/data/assets/pdf_file/0020/49232/05-DCSI-Scorecard.pdf

and the Attorney-General’s Department:

https://www.agd.sa.gov.au/sites/g/files/net2876/f/160727_1182_agd_annual_report_2015-16_webv1.pdf?v=1491454397

- (e) **Factual** – claims about agency performance and outcomes must be substantiated by evidence.
- (f) **Citizen-centric** – reports should have meaning and relevance to the community. This means that:
 - Reports must be comprehensible to community members with nine years of education. Online readability checkers can assist you to improve the readability of your content, e.g. <https://readable.io/>.
 - All topics addressed in Section A parts 2, 3 and 4 and Section B of the templated report should include an explanation of what the information means for South Australians.
 - All acronyms must first be described in full.
 - Any terms used must be widely understood by the general public or explained to aid comprehension.
 - To aid understanding, data can be presented as infographics or trend charts.
 - Numeric data in tables must also be presented on Data.sa in CSV or JSON format. These formats provide for full accessibility for machine readers.
- (g) **Accessible** – annual reports presented in standard PDF format are not accessible for people with visual impairment. For accessible formats, see part 3 of this circular – Format for Agency Website.
- (h) **Digital** – In keeping with Digital by Default policy, all 2016-17 annual reports are to be made available on agency websites in HTML format to allow both accessibility and search by search engines. This makes annual reports more transparent and accessible.

2. Legislative framework, timeframes and tabling

2.1. Legislative framework

Under the *Public Sector Act 2009*, public sector agencies are legally obliged to report annually on their operations and performance.

Under section 12(6), the *Public Sector Act 2009* states:

The public sector agency must ensure that the report is accurate, comprehensive, deals with all significant issues affecting the agency and written and presented in a manner that aids ready comprehension.

Some government agencies are also subject to separate legislation that may specify additional or different reporting requirements. Even so, the reporting requirements outlined in the *Public Sector Act 2009* still apply.

In preparing their annual report, agencies should be aware of their obligations under Premier and Cabinet Circular 12 – *Information Privacy Principles Instruction*, available at dpc.sa.gov.au.

Information on the Information Privacy Principles is available from the State Records website at the following link: www.government.archives.sa.gov.au.

2.2. Timeframe

The *Public Sector Act 2009* requires that most annual reports be submitted to the relevant minister within three months of the end of a financial year (i.e. by 30 September) and that the date on which the report was presented to the relevant minister be set out in a prominent position. The Minister then has 12 sitting days to table the report in Parliament.

Should a public sector agency or entity have prescribed reporting arrangements under separate legislation, then the reporting timeframes under that legislation are to apply.

The annual report of a statutory authority must be tabled in accordance with all legislative requirements. Therefore, where there is an inconsistency between a statutory authority's establishing Act and the *Public Sector Act 2009*, the more stringent timeframe prevails.

Sometimes an anomaly occurs when a statutory authority's enabling legislation requires it to prepare an annual report but does not require that report to be tabled in Parliament. In these circumstances, the annual report of a public sector agency is still required to be tabled in accordance with the provisions of the *Public Sector Act 2009*.

2.3. Late reports

If a report is presented to the relevant minister after the end of the period allowed, the *Public Sector Act 2009* states that the report must be accompanied by a written statement of the reasons for the delay (section 12). This statement must be laid before each House of Parliament together with the report when tabled.

2.4. Tabling

Parliamentary papers, including annual reports, are usually tabled on every Tuesday that Parliament is sitting; however, they can be tabled on other sitting days if specifically requested.

The Minister's office must arrange for all documents which require tabling to be provided to Cabinet Office by no later than 9.30am on the day that the item is to be tabled. If an item must be tabled on a particular day and has not been received by 9:30am on that day, alternative arrangements must be discussed with Cabinet Office.

Three copies of the annual report plus a copy on a USB stick must be sent to Cabinet Office with a covering minute attached. The covering minute should specify a particular date that the item is to be tabled. One copy of the report is tabled in each House of Parliament, and the Opposition receives the third copy. Cabinet Office's address is:

Attention: Executive Council Clerk Cabinet Coordination, Cabinet Office
Department of the Premier and Cabinet
14th Floor, State Administration Centre
200 Victoria Square
ADELAIDE SA 5000

During the annual reporting period Cabinet Office will endeavor to have annual reports tabled as soon as possible rather than always waiting for the next Tuesday that Parliament is sitting, hence the importance of specifying a particular date.

2.5. Changes after Tabling

If any change must be made after the report has been tabled, the same procedure should be followed as for the original. The additional material should go through the tabling process and be distributed as an addendum to the original.

Alternatively, an error may be corrected in the annual report for the following year.

2.6. Legal deposit requirements

Legal deposit is a statutory requirement that obliges publishers to deposit copies of their publications in various libraries in their legal jurisdiction. In South Australia, the *South Australian Libraries Act 1982* and the *Copyright Act 1968* (Commonwealth) require all publishers (including government) to deposit a copy of every annual report published in South Australia with the libraries listed below. All legal deposit copies must be provided in accessible PDF format as described below.

Australian Serials
National Library of Australia
Canberra ACT 2600
aserials@nla.gov.au

Parliamentary Librarian Parliament of South Australia GPO Box 572
ADELAIDE SA 5001
ILL@parliament.sa.gov.au

Legal Deposit Serials
State Library of South Australia
GPO Box 419
ADELAIDE SA 5001
SLSA.Acquisitions@sa.gov.au

2.7. Government branding

Please use either common Government of South Australia branding or agency-specific government branding. Refer to PC025, *Common Branding Policy for the South Australian Government*.

<http://dpc.sa.gov.au/documents/rendition/B17706>

The Government of South Australia Branding Guidelines detail the principles for the use of the Government of South Australia logo on communications materials, including publications. These can be found at govcommunications.sa.gov.au or by contacting Government Communications Advice.

For further information on government branding, contact: Government Communications Advice, Department of the Premier and Cabinet, telephone 8204 9175, govcommunications@sa.gov.au or see govcommunications.sa.gov.au.

3. Formats

3.1. Format for Parliament

Reports must be converted to 'accessible' PDF (<https://en.wikipedia.org/wiki/PDF/UA>) for provision to Parliament.

Reports written in the template will automatically print with the document formatting required for hard copies of Parliamentary papers.

3.2. Format for agency website

For publishing onto the agency's website, place the 'accessible' PDF on the website for download and in addition the content from the report will need to be converted into HTML for posting directly as web content. This enables full accessibility and search-ability.

3.3. Format for annual report open data

Data.sa provides a guide to formatting for open data at <https://digital.sa.gov.au/opendata/open-data-framework>.

3.4. Hard copies for the community

In 2006, Cabinet approved that agency annual reports should be made available to the public exclusively by electronic means. Production of promotional hard copies should cease with immediate effect. Agencies can print and provide a copy of the report if requested, or provide in an alternative format if required for accessibility reasons.

4. Use of template

The purpose of the attached template is to streamline annual reports and reduce cost without compromising transparency and accountability, particularly in relation to statutory reporting requirements.

The provision of a template for reporting ensures that standards for content provision are met, while the costs of document design, graphics and images are reduced. All agencies will be doing reports in the same format.

The template is divided into three sections. Section A pertains to the *Public Sector Act 2009*, the *Public Sector Regulations 2010* and the *Public Finance and Audit Act 1987* and is to be completed by all agencies mandated to use the template.

Section B is for agencies that are required to report against any other Act or regulation and should be completed by individual agencies as appropriate. Section B of the template can be expanded as required. Agencies who report on the *Carers Recognition Act 2005* also use section B.

Section C is for reporting customer complaints as required by the Ombudsman and is to be completed by all agencies.

In future years, other reporting could be requested in the template, including correspondence response times. Agencies should ensure that information on correspondence response times is available for the 2017-2018 report.

5. Reports used for marketing and promotion

Some agencies may wish to review the nature and content of other publications, including their websites. Such organisations may choose to publish other material on the web, or publish other documents for marketing to stakeholders, patrons, benefactors and sponsors, but those documents cannot be called annual reports. This circular places no constraints on the publication of other marketing materials.

6. Action list for agencies

Action
Look at the annual report template to plan for revised content requirements
Review content from your last annual report to ensure that transparency is not lost under the reform of annual reporting
Prepare a check-list of all statutory reporting required by Acts or Regulations specific to the agency or entity for insertion into template
Prepare all annual report data for publishing as open data*
Cease commercial design and printing of annual reports
Ensure all promotional information is placed on agency website, e.g. agency highlights
Place non-statutory reporting items on agency website – these include Disability Access and Inclusion Plans, Aboriginal Reconciliation Statements, Regional Impact Statements and any other reporting which is not mandated by Acts or Regulations (except complaints reporting as required by the Ombudsman, which will stay in the annual report)
Complete annual report template for 2016-2017
Place Freedom of Information Statements on the agency website (it is a statutory requirement to have an FOI Statement either in an annual report or on the agency

website. From 2016-2017 place the statement on the agency website.)
Check draft annual report content for readability using an online readability tool
Check that all reporting is citizen-centric
Seek the written approval of the Chief Executive or authorized officer for verification and approval of the report
Forward to Cabinet Office for subsequent tabling in Parliament by the due date
Publish annual report on agency website in formats advised
Send legal deposit copies to relevant agencies

*Excepting audited financial statements, which need to display a signature and therefore are difficult to convert to open data format.

No longer required in annual reports

Item	Recommended placement
Promotional Material	website
Disability Access and Inclusion Plans	website
Aboriginal Reconciliation Statements	website
Freedom of Information Statement	website (note that this is a statutory requirement)
Regional Impact Statements	website
Sustainability Reporting	website
Asbestos Management Reporting	Report to DPTI: http://www.parliament.sa.gov.au/HouseofAssembly/BusinessoftheAssembly/RecordsandPapers/TabledPapersandPetitions/Pages/TabledPapersandPetitions.aspx?TPLoadDoc=true&TPDocType=0&TPP=53&TPS=2&TPItemID=784&TPDocName=Across%2bGovernment%2bAsbestos%2bReport%2b30%2bJune%2b2016.pdf
Government Buildings Energy Reporting	Not required. See: http://www.statedevelopment.sa.gov.au/resources/energy-efficiency/energy-management-within-government-buildings
Numeric information tables	Link tables in annual reports to 5 year trend data in open data format on Data.sa.gov.au